

State of Colorado

FISCAL RULES

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Division of Finance and Procurement
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STATE OF COLORADO FISCAL RULES

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The Purpose, general Statutory Authority, standard Definitions, Applicability, Responsibility and Administrative Hardship that are contained on page vi of these Rules are applicable to each of the State Fiscal Rules and should be attached to any Rule that is separated from the State of Colorado Fiscal Rules.

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PURPOSE

The purpose of these Fiscal Rules is to set forth policies for State Agencies concerning internal controls, accounting policies, and financial reporting for the State of Colorado.

STATUTORY AUTHORITY

The State Controller's Office was created by Colorado Revised Statutes. Part 2, Title 24, Article 30, C.R.S. lists the powers and duties of the State Controller and is incorporated as a reference into each of these State Fiscal Rules.

DEFINITIONS

The following definitions are incorporated into each of these State Fiscal Rules:

State Agency - A department, division, section, unit, commission, board, bureau, college, university, or institution in Colorado State Government created by law, executive order, or any other authority.

State Financial System - The official financial system for the State of Colorado as prescribed by the State Controller.

APPLICABILITY

These Fiscal Rules are applicable to all State Agencies, to all employees of the State, and to all funds in the executive branch of State Government.

RESPONSIBILITY

It is the responsibility of the chief executive officer of each State Agency to ensure compliance with these Fiscal Rules.

ADMINISTRATIVE HARDSHIP

Should any of these Fiscal Rules create undue administrative or financial hardship on a State Agency, a written request for exemption and/or alternative policy may be submitted by the State Agency's chief fiscal officer to the State Controller with notification to the State Agency's chief executive officer.

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Rule 1-1

ACCOUNTING PRINCIPLES AND STANDARDS

AUTHORITY:

24-17-102(1), C.R.S.(Internal Controls)
24-17-103, C.R.S. (Annual Internal Control Report)

RULE:

The accounting principles of the State shall be based on Generally Accepted Accounting Principles as adopted by the Governmental Accounting Standards Board. In addition, all applicable statutory provisions shall be met.

When a conflict between statutory provisions and generally accepted accounting principles exists, generally accepted accounting principles take precedence in financial reporting.

When it is necessary to report compliance of financial transactions with statutory requirements, supplemental schedules may be used. Preparation of separate statutory based reports may also be necessary.

The chief executive officer and chief fiscal officer of each State Agency shall annually certify to the State Controller as to the adequacy of its systems of internal accounting and administrative controls. The certification form, content and due date shall be determined by the State Controller.

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Rule 1-2

USE OF THE STATE FINANCIAL SYSTEM

RULE:

All State Agencies are required to use the State Financial System to record their financial transactions and financial information, develop their financial reports and prepare their financial statements.

The State Financial System is composed of various modules. The following modules are required to be used by all State Agencies: General Ledger, Budgetary Accounting, Cash Management, Revenue, Expenditures and Accounts Payable, Management Control and Reporting, and Security.

Other modules are available on the State Financial System for use by State Agencies. These modules are approved for use by the State Controller and all State Agencies are encouraged to use these modules.

EXCEPTIONS TO RULE:

An exemption is granted by the State Controller to the governing boards and institutions of higher education to transmit summary financial information to the State Financial System. This exemption is granted only to those governing boards and institutions of higher education that have an internal accounting system and an electronic interface that have been approved by the State Controller. The electronic interface shall provide timely updates to the State Financial System as directed by the State Controller.

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Rule 1-3

ACCESS TO THE STATE FINANCIAL SYSTEM

AUTHORITY:

2-3-107, C.R.S. (State Auditor)
2-3-203(1), C.R.S. (Joint Budget Committee)

RULE:

The State Controller is the official custodian of the financial portion of the data base included within the State Financial System. The official custodian prescribes the rules and regulations with reference to query, use, or inspection of the financial records.

The State Controller, as official custodian of the financial portion of the State Financial System data base, shall approve access and resolve all disputes regarding access to financial information contained in the data base.

Each State Agency is delegated custodial authority for their portion of the financial data base on the State Financial System.

Electronic Read Only (Query) Access to the State Financial System Data Base

State Financial System records contain both public and confidential information, therefore access to financial data contained on the State Financial System shall not be granted to anyone for general perusal of a State Agency's financial records.

Specific request for query access to the financial data base of the State Financial System shall state what information is requested and when the information is desired. The State Agency custodian shall have the discretion of requiring that the request for financial information be in writing.

.01 Query Access by a Citizen or Private Entity

Information requested by a citizen or entity other than a State Agency shall be furnished in a timely manner, as provided by statute. The information shall be provided in the

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form of a copy or printout, or a computer tape or disc. Actual costs, not to exceed the statutory maximum, may be charged by the State Agency for providing the information requested.

.02 Query Access to a State Agency's Own Financial Data Base

Each State Agency shall be given query access to their portion of the financial data base on the State Financial System. Each State Agency shall be given query access to the centrally controlled tables maintained on the State Financial System.

.03 Query Access to Another State Agency's Financial Data Base

When a State Agency desires information from another State Agency, the State Agency making the request shall obtain approval from the chief executive officer of the State Agency possessing the information. Once approval has been granted, the information shall be furnished in a timely manner, as provided by statute. No charge shall be made for the information provided. Disputes shall be referred to the State Controller.

.04 Query Access to Multiple State Agencies' Financial Data Bases

All requests for financial information concerning multiple State Agencies shall be referred to the State Controller. The State Controller shall have query access to all State Agency's financial data bases and shall respond to all request for information requiring multiple access.

The State Controller shall notify each State Agency of the request for information and furnish each State Agency a copy of the information provided, as necessary.

.05 Query Access by the State Auditor's Office

The State Auditor's Office shall have query access to the financial data bases of all State Agencies on the State Financial System.

.06 Query Access by the Office of State Planning and Budgeting

Unless otherwise provided by agreement, the Office of State Planning and Budgeting shall have query access to the financial data bases of all State Agencies on the State Financial System only for the purpose of carrying out its statutory responsibilities. Access is limited to the following modules: General Ledger; Budgetary Accounting; Management Control and Reporting; Cash Management; Grants, Project and Programs; Capital Assets; and Labor Data Collections.

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.07 Query Access by the Legislative Joint Budget Committee

Unless otherwise provided by agreement, the Legislative Joint Budget Committee shall have query access to the financial data bases of all State Agencies on the State Financial System only for the purpose of carrying out its statutory responsibilities. Access is limited to the following modules: General Ledger; Budgetary Accounting; Management Control and Reporting; Cash Management; Grants, Projects and Programs; Capital Assets; and Labor Data Collections.

.08 Query Access by the State Department of Treasury

Unless otherwise provided by agreement, the State Department of Treasury shall have query access to the Cash Management and the Revenue modules of the State Financial System for the purpose of carrying out its statutory responsibilities.

.09 Query Access by the Colorado Commission on Higher Education

The Colorado Commission on Higher Education shall have query access to all financial data contained on the State Financial System for all institutions, agencies, and boards within the Department of Higher Education.

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Rule 1-4

AUTOMATED INTERFACES WITH THE STATE FINANCIAL SYSTEM

RULE:

Electronic interfaces shall be allowed to feed data into the State Financial System. All electronic interfaces shall be approved by the State Controller prior to interfacing with the State Financial System.

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Rule 1-5

STATE FINANCIAL SYSTEM SECURITY

RULE:

The State Controller is responsible for the overall security of the State Financial System. The State Controller may delegate security responsibility to State Agencies for their portion of the financial data base on the State Financial System.

If it is determined that a State Agency is not complying with the responsibilities delegated to their State Financial System security administrator, the State Controller may withdraw the delegation and assume responsibility of the State Financial System security administration for that State Agency.

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Rule 1-6

STATE AGENCY ACCOUNTING SYSTEMS

DEFINITIONS:

Financial System - All data processing software systems applied to general ledgers and subsidiary ledgers, debt collection, accounts payable, accounts receivable, cost distribution, fixed assets, inventory, payroll, purchasing, and time collection.

RULE:

All financial systems that are used to record State financial information and transactions, or develop financial reports and prepare financial statements for the State shall be approved by the State Controller.

State Agencies shall strive to improve their efficiency in the collection, maintenance, and reporting of financial information throughout State government. To achieve this goal, State Agencies shall use the State Financial System, unless exempted by the State Controller. Redundancies between State Agency financial systems and the State Financial System should be eliminated in order to prevent duplication in the development of financial systems; to improve the compatibility of financial systems; to facilitate inter-system communications and to timely access information; and to improve the efficiency of the collection, maintenance, and reporting of financial information throughout State government.

To accomplish the desired objectives, the State Controller:

- .01 Shall approve the development or acquisition of new or replacement financial systems based upon:
 - a. The compatibility of the proposed financial system with the State Financial System or with other approved State Agency financial systems.
 - b. The uniformity of accounting procedures, account structures, object, revenue, and other classifying code definitions.
 - c. The potential benefit and use by other State Agencies with similar needs.
- .02 May require a State Agency to exclusively use the State Financial System.

If the State Financial System cannot meet the needs of a State Agency, the chief fiscal officer of the State Agency shall notify the State Controller.

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Rule 1-7

DELEGATED SIGNATURE AUTHORITY OF THE STATE CONTROLLER

RULE:

State Agencies shall, upon request of the State Controller, identify and submit a listing of persons authorized to sign or approve specific documents for the State Controller. Such listing shall contain the name, and manual signature of those persons delegated signature authority and be approved by the chief executive officer of the State Agency. Any change to the approved listing must be submitted to the State Controller.

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Rule 1-8

PRE-AUDIT RESPONSIBILITY FOR ACCOUNTING DOCUMENTS AND FINANCIAL TRANSACTIONS

DEFINITIONS:

Pre-audit - A review for compliance with applicable statutes, fiscal rules, and other regulations, and an adherence to accepted business practices.

RULE:

All accounting documents and financial transactions shall be subjected to a pre-audit prior to the documents being recorded on the State Financial System, or an approved State Agency accounting system, and before payment is made. State Agencies shall implement internal accounting and administrative controls which reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules. The factors of risk, cost, and business requirements shall be considered when establishing these internal controls.

STATE OF COLORADO FISCAL RULES

Rule 1-9

REPORTING THEFT OR EMBEZZLEMENT

AUTHORITY:

18-8-407, C.R.S. (Embezzlement of Public Property)

RULE:

Any suspected theft or embezzlement of State funds or assets shall be immediately reported to the chief executive officer, or delegate, and the chief financial officer of the State Agency and appropriate action taken. A theft or embezzlement of State funds or assets totaling \$5,000 or more per incident shall be reported in writing to the State Controller.

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Rule 1-10

ACCOUNTABILITY AND CAPITALIZATION OF EQUIPMENT

DEFINITIONS:

Equipment - Tangible personal property that has a useful life of more than one year and an acquisition cost of more than \$5,000, which is not a permanent part of a building and does not lose its identity through incorporation into a more complex unit.

RULE:

Each State Agency is responsible for ensuring that all equipment acquired by the State is properly accounted for when acquired, inventoried and safeguarded throughout its useful life, and properly accounted for at the time of disposal.

Tangible personal property purchased by the State shall be either capitalized or expensed in the fiscal year in which it was acquired. Equipment purchased by the state shall be capitalized. For control purposes a State Agency may select a minimum acquisition cost or useful life which is less than the stated criteria for capitalization.

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CHAPTER 2: DISBURSEMENT

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Rule 2-1

PROPRIETY OF EXPENDITURES

RULE:

All expenditures by State Agencies shall meet the following standards of propriety:

- .01 Are for official State business purposes only.
- .02 Are reasonable and necessary under the circumstances.

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Rule 2-2

COMMITMENT VOUCHERS

AUTHORITY

24-30-202, C.R.S. (State Controller Authority)

DEFINITIONS:

Commitment Voucher - A purchase order, a state contract, an approved travel authorization, an advice of employment, or any other document appropriate to the transaction prescribed by the State Controller, which provides support that an obligation of the state is being charged to the appropriate account and purchasing requirements have been satisfied. Commitment vouchers also include by way of illustration: grant contracts, license agreements, parking license agreements, and any other contract involving the payment of state funds.

Vendor Agreement – A form provided by a vendor containing contractual terms and conditions relating to the goods and/or services to be provided.

RULE:

No disbursement of funds shall be made by any State Agency unless it is supported by a commitment voucher. The following commitment vouchers are provided for by statute and shall be used as support for the indicated disbursements: a state contract shall be used as defined below.

Purchase orders shall be used as defined below. Advices of employment are to be used to pay the salaries of state employees. Travel authorizations and travel expense reports are to be used for any travel, lodging, or meal expenses incurred by state employees while in travel status.

The following commitment vouchers, as are appropriate to the transaction, are authorized by the State Controller and shall be used as support for State Agency obligations that are not required to be supported by a state contract, purchase order, advice of employment, or a travel authorization or expense form: Invoice, billing, receipt, statement, court order or other written authorization for disbursement that describes goods or services being purchased or other reason for the disbursement and the amount to be paid.

Contracts shall be used as commitment vouchers when purchasing or leasing goods and services as required by fiscal rule 3-1. If a contract is not required, a purchase order shall be used as a commitment voucher to support disbursement of funds for goods or services costing more than \$5,000 except that purchase orders need not be written for the following disbursements:

- ♦ Payroll related disbursements (withholding, authorized benefits, etc.).
- ♦ Disbursements for financial aid or tuition assistance programs.

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- ♦ Disbursements for water, gas, electric, and customary local and long distance telephone service including pagers and cell phones.
- ♦ Disbursements for dues, membership fees, subscriptions, and conference registration fees.
- ♦ Disbursements for postal and other delivery charges including messenger fees.
- ♦ Disbursements for routine internal services provided by a State Agency (e.g., printing services and materials ordered from the Division of Central Services, Capitol Complex lease payments, or legal services provided to State Agencies by the Department of Law.).
- ♦ Disbursements for intra-agency or intra-institution purchases.
- ♦ Payments from a state program to individuals qualified for those program benefits.
- ♦ Payments calculated by a State Agency for obligations to be paid as required by a program within that State Agency. (e.g., formula distributions, other distributions required by regulatory or statutory formulas.)
- ♦ Other disbursements as approved in writing by the State Controller.

A State Agency may establish more restrictive thresholds for requiring purchase orders and contracts if they believe it is in the best interest of the state.

Vendor Agreements

A vendor agreement shall not be executed in lieu of a purchase order or state contract, where one is required, but may be included as an attachment to the state commitment voucher.

Chief fiscal officers or procurement officers may authorize individuals to execute vendor agreements up to \$5,000, when there is no requirement that a state commitment voucher (i.e. state contract or purchase order) be executed for the purchase of the goods or services and **all** of the following conditions apply.

a. All terms and conditions in the vendor agreement have been reviewed by, authorized by, and the agreement signed by the agency's chief financial officer (or an authorized agency official, purchasing agent or State Controller contract signatory).

b. All terms and conditions that put the state at risk of paying more than the agreed price for the goods or services have been deleted from the agreement, except that the agreement may specify reasonable cancellation provisions or other commercially reasonable terms defining liquidated damages, rights, or obligations because of breach of the agreement.

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c. All terms requiring that the state indemnify or hold harmless the vendor are deleted from the agreement.

d. All terms and conditions in the agreement limiting the liability of the vendor are deleted from the agreement. State Agencies may agree to commercially reasonable limitation of liability/remedies provisions, or exclusion of consequential damages, so long as in the case of transactions in goods involving tangible risk from the nature of the goods, and in the case of all services, limitations of liabilities or exclusion of consequential damages exclude from their provisions damages and claims arising out of bodily injury (including death) and damage to tangible property.

e. All charges including taxes and incidentals are stated in the agreement.

f. An agreement for the use of vendor's facilities shall contain a provision stating that the State is liable only for such damages as are caused by its employees, guests or invitees, reasonable wear and tear excepted. Any provision to the contrary shall require prior approval by the Attorney General or designated reviewing Assistant or Special Assistant Attorney General.

g. Provisions providing for other than "Colorado" choice of law and venue shall require prior approval by the Attorney General or designated reviewing Assistant or Special Assistant Attorney General.

h. All amendments, changes, and deletions shall be in writing and approved by an authorized state official.

i. The agreement is complete and contains all attachments and schedules, which may be relevant to the agreement.

On-line Vendor Agreements

The same authority that is required for state contracts and other commitment vouchers is required to enter into on-line vendor agreements including software licenses that are subject to these rules. Unless the terms of an on-line vendor agreement are consistent with the requirements of this rule, State Agencies shall not enter into an on-line vendor agreement, prior to it being reviewed for legal sufficiency by the Attorney General or designated reviewing Assistant or Special Assistant Attorney General. Only the State Controller or delegate shall approve on-line vendor agreements.

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State Purchase Orders

When a purchase order is issued by a State Agency or required by these Rules, additions or changes to the approved, standard terms of the purchase order (see Appendix A to this chapter) shall be made consistent with the preceding rules so long as the changes are approved by a procurement officer or delegate in purchasing agencies, or a delegated purchasing agent in non-delegated purchasing agencies, or the State Purchasing Director or delegate. Further, the following rules govern modifications to the terms of the purchase order:

a. No changes to the clauses governing Changes, Vendor Offset, Assignment and Successor, Independent Contractor, or Funds Availability may be made without State Controller approval;

b. No changes to the Indemnification, Choice of Law, and Non-discrimination provisions may be made without legal review and written approval by the Attorney General or designated reviewing Assistant or Special Assistant Attorney General.

STATE OF COLORADO FISCAL RULES

Rule 2-3

RECEIVING REPORTS

RULE:

Receiving reports shall be prepared for all goods and services received, showing actual quantities, any unsatisfactory condition, and compliance with specifications, prior to a voucher being processed for payment.

EXCEPTIONS TO RULE:

- .01 A receiving report need not be prepared for personal service expenditures.
- .02 When an adequate system of internal accounting and administrative controls exists to provide sufficient verification that goods or services were received, a State Agency may not require a certified receiving report.

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Rule 2-4

PURCHASE DISCOUNTS

RULE:

Payments shall be processed in a timely manner and made within the allowable discount period to ensure the State takes advantage of purchase discounts.

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Rule 2-5

INTEREST PAYMENT ON DELINQUENT PAYABLES

DEFINITIONS:

Payable - A payable is a liability incurred by the State. A liability shall arise upon receipt of supplies and services and a correct notice of the amount due. A liability shall not arise if a good faith dispute exists as to the State Agency's obligation to pay all or a portion of the liability.

Delinquent - A payable is delinquent if a disbursement is not made within forty-five days after a liability arises, unless the time of payment has been otherwise provided in the contract or purchase order.

RULE:

State Agencies shall process invoices and other notices of liability as efficiently as possible in order to ensure payment in accordance with contractual or invoice terms, and in the absence of such terms, as soon as possible, or in accordance with statutory provisions. A delinquent payable shall be assessed interest as required by 24-30-202(24), C.R.S.

All written contracts and purchase orders shall provide for a reasonable time of payment considering the nature of the goods or services provided and review and approval required for payment. Interest shall be as stated in the contract or purchase order, or shall be assessed as provided by statute.

If no time for payment has been provided for in writing, interest on the unpaid balance shall be calculated beginning with the forty-sixth day after the liability for such payment arises under this Fiscal Rule.

Payment of the interest liability incurred under this Fiscal Rule shall be processed on a separate voucher. The voucher shall be supported by a written claim, prepared by the State Agency or the vendor, referencing the delinquent payment, the number of days of interest to be paid, and the applicable interest rate. Such claims may be modified by the State Agency to adjust payments to include such items as additional interest due for time required to process interest payments.

STATE OF COLORADO FISCAL RULES

Rule 2-6

INTERAGENCY PURCHASES AND PAYMENTS

RULE:

A State Agency shall make payment for purchases of goods and services from another State Agency within 30 days after receipt of a valid invoice. Where possible or practical payments shall be made by an interagency document in lieu of a State warrant.

Disputes Arising from Interagency Purchases

If a dispute arises as a result of an interagency purchase, the following steps will be used to resolve the dispute:

- .01 The State Agency disputing the charge shall notify the State Agency providing the goods or services and attempt to resolve the dispute. If necessary, the chief executive officer of the State Agencies involved shall assist in the resolution.
- .02 If the State Agencies involved cannot reach a satisfactory resolution, the State Agency disputing the charge shall within 30 days of the date of the last meeting held to resolve the dispute, petition the State Controller to resolve the dispute.
- .03 If the State Controller is petitioned to resolve the dispute, the decision of the State Controller will be rendered within a reasonable time and shall be final and binding on all parties concerned.

STATE OF COLORADO FISCAL RULES

Rule 2-7

OFFICIAL FUNCTIONS AND TRAINING FUNCTIONS

DEFINITIONS:

Official Function - A meeting, conference, meal, or other function which is hosted by the chief executive officer, or representative, of a State Agency, attended by guests and/or State employees, and held for official State business purposes.

Training Function - A meeting, conference, or other function which is hosted by a State Agency, attended by customers of the State and/or State employees, and held to enhance staff knowledge or to educate customers of the State or State employees, that are affected by the State Agency's operations or regulations. Training functions should have a written agenda, study materials, and be led by an identified presenter.

RULE:

Official Functions and Training Functions shall be held to achieve program objectives and shall be limited to reasonable and actual costs. The attendance of State employees at these functions shall be kept to a minimum and shall include only those individuals directly related to the purpose of the function. Expenditures shall be kept to a minimum as they have the potential of being perceived to be for personal benefit and an abuse of public funds. Official Functions shall be hosted by the chief executive officer of a State Agency or by a representative of the State Agency that has been delegated authority by the chief executive officer to host such functions.

STATE OF COLORADO FISCAL RULES

Rule 2-8

MISCELLANEOUS COMPENSATION AND OTHER BENEFITS (PERQUISITES)

AUTHORITY:

24-2-103, C.R.S. (Compensation for State Employees)

DEFINITIONS:

Benefits - Any pecuniary or material advantage provided by the State to a State employee other than salary, leave, incentives, awards, retirement benefits, insurance benefits, and travel reimbursements. Incentive awards, salary increases and fringe benefits established pursuant to CRS 24-50-104(8) and (9) are not considered perquisites under this Fiscal Rule.

Economic Rent Study - A study conducted by a State Agency to determine the rent to be charged for a State-owned house or dwelling. The purpose of the study is to determine the rental rate the house or dwelling would command if available on the open market.

Limitations Placed on Employees - Limitations placed on a State employee as a condition of employment may include that the employee is required to live in the State facility, that the employee is required to be available twenty-four hours a day to perform the assigned duties, or that the employee is required to live in close proximity to the State facility in order to provide protection or discourage trespassers from entering the property.

Location of Work Place - The location of the work place assigned may vary from a metropolitan area where housing is readily available to a remote area that is difficult to reach and has no housing other than State furnished housing available.

RULE:

An employee of the State shall not receive any type of benefit by virtue of their position unless such benefit is provided by State Statutes or State Fiscal Rule. An employee shall not have the authority to grant any perquisites, nor shall any employee receive any perquisite except as provided by State Statute or State Fiscal Rule. Monetary allowances shall not be given to employees in lieu of benefits, except as provided by statute or approved by the State Controller. Where State statutes provide allowances for maintenance and ordinary expenses incurred in the performance of duty, it is the responsibility of the chief executive officer of the State Agency to establish specific expenses that are covered by the allowance so that the same expenses are not also directly reimbursed.

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Miscellaneous Compensation

.01 Honorariums

State officials and employees may be asked to address an audience for which they receive an honorarium. If such speaking engagements occur outside normal working hours, or their normal work load, or while on annual leave, and there is no cost to the State for travel expenses, the official or employee may retain the honorarium. However, if the engagement occurs during normal working hours, or within their normal work load, as any other duty, the honorarium is to be turned over to the State. Any travel expenses related to the engagement would then be valid expenses for reimbursement by the State.

.02 Over-payments

Through error, a State Employee may be paid more than is due. When the error is detected, provisions shall be made for the repayment of the overpayment.

If the overpayment is nominal, it shall all be deducted from the employee's next paycheck. However, in some cases the overpayment may be significant and require a repayment schedule extending over a period of time. The chief executive officer, or a delegate, of the State Agency shall establish a repayment schedule based on the particular facts involved in each case. Any repayment schedule extending for more than six months shall be approved by the State Controller.

An employee's maximum liability for repayment, should an error go undetected for over a two year period, shall be limited to the total amount of the overpayment for the first two years in which the employee was overpaid.

Other Benefits (Perquisites)

.01 Clean Air Transit Benefit for State Employees

To promote the State's mission of mitigating traffic congestion and creating clean air solutions, and to help equalize benefits for those State employees that do not receive free parking, the executive director of a State department, or the president or chancellor of an institution or campus of an institution of the Department of Higher Education (referred to as a State Agency for this Rule) may offer a Clean Air Transit Benefit to their employees. If offered by a State Agency, the benefit shall be offered on an equal basis to all permanent full-time employees within the geographic area served by the mass transit provider and also, if deemed appropriate by such State Agency, may be offered on an equal basis to all part-time employees within the same geographic area. Further, where a State Agency has employees in different locations, the benefit shall be offered based upon the applicable price structure

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of the mass transit provider for each of those specific locations. The Clean Air Transit Benefit may be the total cost of using mass transit or a portion of the total cost.

Prior to offering the benefit, the State Agency shall develop an implementation plan. The plan shall contain the number of employees expected to receive the benefit, the estimated cost, if any, to be paid by the employee, and the estimated fiscal impact on the State Agency. Any contract between the State Agency and the mass transit provider shall be approved by the State Controller.

Each State Agency providing the Clean Air Transit Benefit for their employees shall maintain records showing the actual number of employees receiving the benefit, the actual cost, if any, paid by the employee and the cost to the State Agency for providing the benefit.

.02 Events Sponsored By State Agencies

A reasonable discount may be offered by a State Agency to officials and employees to improve attendance or participation in State sponsored events. Examples included discounts on admission to athletic games and cultural, educational, recreational, or other events.

Such discounts shall generally be offered on a first come first served basis, except that a State Agency may reserve a specified and reasonable number of admissions to particular events to be distributed on a targeted basis for the purpose of public relations or alumni relations, or for the purpose of student or employee recruitment. The chief executive officer of the State Agency or a delegate shall approve in writing all plans for discounted admissions.

.03 Meals

Meals prepared at State dining facilities are primarily for the benefit of the students, patients, or inmates housed at these facilities. However, meals may be provided to State employees working at these facilities and guests visiting these facilities. When a meal is provided to State employees or guests, the amount charged for the meal shall be established to at least recover the full cost of the meal. If an employee is required to eat at a State facility, the amount charged for the meal shall be 50% of the full cost of the meal as determined above.

The amount charged for the meals provided shall be approved annually by the chief executive officer of the State Agency. The chief executive officer, or a delegate, may establish separate meal rates for each facility or a single rate for all their facilities. Adequate documentation shall be maintained to substantiate the cost charged for the meals provided.

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.04 Instructional Courses and Job Related Training

Job related and career enhancement courses may be provided to State employees at no cost or at a reduced cost as authorized by their State Agency. Written approval shall be obtained by the State employee from the chief executive officer, or a delegate, of the State Agency providing this benefit prior to enrollment. Only courses that will benefit the State and enhance the employee's performance shall be approved.

.05 State Owned Housing Provided to State Employees

A State Agency may provide housing for a State employee where State-owned facilities are available and it is in the best interest of the State. The rent charged shall be based on the economic rent determined by the State Agency and shall take into consideration any limitations placed on the employee as a condition of employment, location of the employee's work place, and other factors deemed appropriate by the State Agency.

An Economic Rent Study shall be conducted prior to the house or dwelling being offered for rent to a State employee. A new Economic Rent Study shall be conducted on or before July 1, every three years thereafter. The rent charged shall be reviewed and if necessary, adjusted on an annual basis. The rent charged for each house or dwelling shall be approved in writing on July 1 of each year by the chief executive officer, or a delegate, of the State Agency.

State Agencies shall execute a rental agreement with the State employee and make payroll deductions for the rent. If the rented unit does not have separate utility meters, the State Agency shall also make payroll deductions for the estimated utility costs. The State Agency shall maintain adequate documentation to support the rent and utility costs assessed for each house or dwelling.

.06 Temporary Housing Provided to Visitors and Guests

Where space is available, temporary housing may be provided to visitors and guests by a State Agency with the approval the chief executive officer, or a delegate. The charge for such accommodations shall be set at an amount which will at least recover all direct and indirect costs and be reasonable in comparison to the charge for similar housing, if such housing is available. The State Agency shall maintain adequate documentation to substantiate the cost charged for the housing provided.

.07 Uniforms and Maintenance of Uniforms

Uniforms required to be worn by State employees and the necessary maintenance of these uniforms may be provided to the employee by the State Agency at no charge, or at a reduced charge, or through a uniform allowance.

STATE OF COLORADO FISCAL RULES

.08 Bookstore Discounts

Discounts not to exceed 10% of retail price may be authorized by each institution for its faculty members and employees for purchases at its bookstores.

EXCEPTIONS TO RULE:

- .01 The governing boards of institutions of higher education, consistent with policies developed by the Commission on Higher Education and approved by the State Controller, may provide housing or a housing allowance for the chief executive officer of a State college or university as part of their employment Contract.
- .02 Self-liquidating facilities such as faculty apartments and student housing or trailer houses used as temporary housing at remote work place stations are exempted from this Fiscal Rule.

STATE OF COLORADO FISCAL RULES

Rule 2-9

MOVING AND RELOCATION

AUTHORITY:

24-50-134, C.R.S. (Moving and Relocation Expenses)

DEFINITIONS:

Household Effects - Household or personal effects such as furniture, clothing, musical instruments, household appliances, foods, and other items which are usual and necessary for the maintenance of a household.

Installation - Normal hookup of appliances to existing utilities. It does not include adding wiring, plumbing or vents.

APPLICABILITY:

This Fiscal Rule applies only to employees in the State Personnel System.

RULE:

A State Agency shall not reimburse or pay moving expenses for a State employee when the move is made solely for personal reasons. Moving expenses shall be authorized by the chief executive officer, or a delegate, of a State Agency if the move of residence is occasioned by a change in assignment, a promotion, or for another reason related to the employees duties. This rule does not apply to new hires.

Reimbursement for Moving Expenses and Allowances

.01 Moving of Household Effects - Commercial Mover

State payment shall be allowed for the necessary expenses incurred for the packing, insurance, transportation, storage in transit not to exceed thirty days, unpacking, and installation at the new location of an employee's household effects.

State payment shall not be made for moving household effects in excess of ten thousand pounds net weight for those with dependents and five thousand pounds net weight for

STATE OF COLORADO FISCAL RULES

those without dependents. Any expenses, including insurance for household effects exceeding the weight limitations shall be borne by the employee being moved. Claims shall be accompanied by at least two competitive bids and State payment shall be made at the rates proposed in the lowest responsible bid. If a move is billed at an hourly rate, the carrier shall weigh the items moved and this weight shall be used to apply the above weight limitations.

.02 Moving Mobile Homes and House Trailers

State payment shall be allowed for charges by commercial vendors for towing of mobile homes or house trailers containing the household effects of a State employee.

Towing charges may include such additional items as labor and incidental material charges for packing, tie down of household effects, removal and reattachment of skirts, and utility costs for disconnecting and reconnecting from existing utilities. It does not include the costs of concrete pads or additional labor or supplies to add or modify connections for plumbing or electrical service. Claims shall be accompanied by at least two competitive bids and State payments shall be made at the rates proposed in the lowest responsible bid.

.03 Employee Moves Household Effects

A State employee may prefer to move household effects by rental trailer or truck in lieu of using a commercial mover. Two responsible bids shall be required for reimbursement of the rental trailer or truck if the cost exceeds \$1,000.

If the employee chooses to move household effects and requests reimbursement for moving expenses from the State, two responsible bids shall be obtained from a commercial mover, prior to the move. The employee shall be reimbursed one-half of the lowest responsible bid for commercial moving not to exceed \$1,500 and be reimbursed for the rental trailer or truck at the lowest responsible bid if required. This provision may also apply in certain circumstances when the employee's mobile home or house trailer cannot be used to move household effects.

Mileage allowance for one personal automobile shall be authorized and reimbursed at the statutory rate.

An employee shall receive the per diem allowance up to a maximum of thirty days for necessary expenses incurred while locating permanent residence at the new location. The employee may exclude interruptions caused by sick leave, vacation, other authorized leave of absence, or ordered travel. Reimbursement shall not exceed the travel rates authorized by the Fiscal Rules.

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Per diem shall consist of lodging, meals, and other miscellaneous allowances as provided in these Fiscal Rules.

Any employee required to take another position within the State system and relocate due to the layoff process shall be allowed to claim reimbursement for moving expenses. Costs of the move shall be paid by the State Agency laying off the employee.

EXCEPTION:

See CRS 33-1-120.5(4) for special provisions for Division of Wildlife personnel.

STATE OF COLORADO FISCAL RULES

Rule 2-10

ENCUMBERING OF COMMITMENTS

DEFINITIONS:

Encumbrance - An amount reserved on the State Financial System or an approved State Agency accounting system to meet a formal obligation of the State, which should precede the recording of the expenditure and the actual disbursement of funds.

RULE:

All purchase orders and contracts required to be written in accordance with fiscal rule 2-2 shall be encumbered.

EXCEPTIONS TO RULE:

Agreements for the purchase of routine internal services from a State Agency need not be encumbered.

Agreements between State Agencies that are charged to a special line item appropriation dedicated to that commitment need not be encumbered (e.g., Capitol Complex leases, Attorney General Legal Services).

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CHAPTER 3: CONTRACTS

FISCAL RULE

NUMBER

State Contracts

3-1

STATE OF COLORADO FISCAL RULES

Rule 3-1

STATE CONTRACTS

AUTHORITY:

Article V, Section 33, Constitution of Colorado
Article XII, Section 13 (2), Constitution of Colorado
Governor's Executive Order, signed October 1, 1977
Governor's Executive Order, signed April 7, 1978
2-2-320(2), C.R.S. (Attorney General Contract Approval)
24-30-903(d), C.R.S. (Telecommunications Contract Approval)
24-30-1104(1)(h), C.R.S. (Central Service Contract Approval)
24-30-1107, C.R.S. (Central Services Contracts)
24-30-1303(1)(a), C.R.S. (State Buildings Contract Approval)
24-31-101, C.R.S. (Attorney General - Legal Advisor)

DEFINITIONS:

Advance Payment - A payment that is made prior to the receipt of goods or services. The prohibition against advance payments does not apply to payments authorized by statute, or for licenses, subscriptions, maintenance agreements and easements in perpetuity because the complete rights are transferred upon payment.

Commitment Voucher - A purchase order, a State Contract, an approved travel authorization, an advice of employment, or any other document appropriate to the transaction, prescribed by the State Controller, which creates a financial obligation to the State that ultimately results in a disbursement of funds by the State.

Employee/Employer - A relationship of employer and employee exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished, but also the details and means by which that result is accomplished. It is not necessary that the employer actually direct or control the manner in which the services are performed, it is sufficient that the employer has the right to do so. The right to discharge is also an important factor, indicating that the person possessing that right is an employer. Other factors characteristic of an employer, but not necessarily present in every case, are the furnishing of tools and equipment, and a place to work to the individual who performs the services.

Independent Contractor - A relationship of independent contractor exists when the firm or individual is responsible to the State for the results of certain work but is not subject to the State's control as to the means and methods of accomplishing those results. Further, an independent contractor generally:

- A. Has a place of business and a business listing in a directory when the services are offered to the public.
- B. Selects the clients and is free to work for one or more during any given period of time.

STATE OF COLORADO FISCAL RULES

- C. Determines the time and place where work shall be performed.
- D. Provides the tools and materials needed to perform the work.
- E. Does not participate directly or indirectly in benefit programs of the State. For example, the individual is not covered by the State for Worker's Compensation covering injury to the worker, for public liability covering injury to others, or for unemployment compensation.
- F. May agree to perform specific services for a fixed price and generally does not receive regular amounts at stated intervals.

Interagency Contracts - Formal legally binding agreements between two principal State Agencies are State Contracts as defined in this Fiscal Rule and shall be subject to the provisions and requirements of this Fiscal Rule.

Personal Service Contracts - Service or benefit purchased by the State where the State is to receive direct benefit. Individuals or firms performing these services are considered independent contractors and are not considered employees of the State.

State Contract - A formal legally binding agreement between two State Agencies or one State Agency and another party or an amendment to such agreement which ultimately results in the disbursement of funds. For the purpose of this Fiscal Rule State Contracts include, but are not limited to Outsource Contracts, Personal Service Contracts, Purchased Service Contracts, and Settlement Agreements. State Contracts, as used in this Fiscal Rule, do not include purchase orders.

Outsource Contracts - A formal legally binding agreement between a State Agency and another party or an amendment to such agreement whereby the State Agency agrees to allow the contracting party to perform a function, normally performed by the State Agency. Outsource Contracts usually do not require a disbursement of State funds. An example of an Outsource Contract is a State Agency contracting with another party to issue a State license.

Purchased Service Contracts - Service or benefit purchased by the State for a third party. An example is medical services received by a third party through a State Contract between a medical care provider and the Department of Health Care Policy and Financing. Individuals or firms performing these services are considered independent contractors and are not considered employees of the State.

Purchase Order - A document prepared and signed by an authorized employee of a State Agency for the purpose of encumbering funds and securing goods or services from a vendor. For the purpose of this Fiscal Rule, a Purchase Order is not considered a State Contract.

Settlement Agreements - Formal legally binding State Contracts between two or more parties for the purpose of ratifying decisions reached concerning employment or contractual disputes.

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RULE:

Each State Agency is responsible for assuring that the State Contracts they initiate are within the intent of the appropriation and that the State Contract is necessary and is the most economical and efficient means for accomplishing the identified tasks.

Each State Agency is responsible for assuring that all constitutional and statutory requirements have been met prior to signing a State Contract.

Accepted business practices generally do not allow for any advance payments of financial obligations. State Contracts and other commitment vouchers shall not provide for advance payment for goods and or services, unless it is an established industry standard or unless the advance payment provides a benefit to the State equal to the cost and risk of the payment. Any advance payment made pursuant to the terms of a State Contract requires the written approval of the State Controller, or a delegate, authorized by the State Controller to approve advance payments.

Use of State Contracts

A State Agency shall negotiate and process a State Contract when:

- .01 Acquiring personal services costing over \$50,000, including maintenance and service agreements.
- .02 Leasing or entering into a license involving payment by the State for the use of land, buildings, or other office or meeting space when the term is for more than thirty days.
- .03 Acquiring architectural services, engineering services, land surveying, industrial hygienist services, and landscape architectural services.
- .04 Expending capital construction, controlled maintenance, and/or emergency maintenance project funds in excess of \$50,000, except as otherwise provided in Fiscal Rule 4-1. Purchases of fixed equipment that do not require installation services may be purchased with a state purchase order.
- .05 Protecting the interest of the State can only be accomplished by using a State Contract because other Commitment Vouchers are not considered sufficient to adequately protect the State. When questions arise in this area the State Controller's office or the Attorney General's office should be contacted for assistance.

STATE OF COLORADO FISCAL RULES

State Contract Form and Provisions

.01 State Contract Form

- A. All State Contracts, including leases, shall be prepared on standard letter size paper, 8 1/2" X 11".
- B. All State Contracts shall be in a form approved by the State Controller.
- C. All State leases and licenses of real property shall be in a form approved by the State Controller. All State leases and licenses shall contain both the State Controller's approval condition (Special Provision Number 1) and the funds availability clause (Special Provision Number 2) found in Appendix A to this chapter of the State Fiscal Rules. All state leases shall contain clauses specifying cancellation requirements where the premises are destroyed by fire and/or where the premises are subject to eminent domain.

.02 State Contract Provisions

- A. All State Contracts, except leases and interagency agreements, shall contain the applicable Special Provisions found in Appendix A or Appendix B to this Chapter of the State Fiscal Rules.
- B. All State Contracts for Purchased Services or those State Contracts where a maximum contract amount cannot be readily determined, shall contain the following provisions:

"Payment pursuant to this Contract shall be made as earned, in whole or in part, from available State funds in an amount not to exceed \$_____ for the purchase of _____.

It is further understood and agreed that the maximum amount of State funds available for fiscal year _____ for the purchase of _____ is \$_____. The liability of the State, at any time, for such payments shall be limited to the unexpended amount remaining of such funds."

In addition, State Agencies using this provision shall also request an encumbrance waiver from the State Controller.

- C. All State Contracts involving federal funds shall include the following provision:

"This Contract is subject to and contingent upon the continuing availability of Federal funds for the purposes hereof.."

STATE OF COLORADO FISCAL RULES

- D. All State Contracts for the lease, easement, right-of-way or disposal of State property located in a flood plain to any non-State, public or private party, shall reference in the conveyance: those uses that are restricted under identified Federal, State or local flood plain regulations; those appropriate restrictions to the use of properties by the grantee or purchaser and any successors, except where prohibited by law; or withhold such properties from conveyance.
- E. All State Contracts shall contain a specific termination date, an event from which such date can be determined, or a provision for termination when determined by the State to be in its best interest.

State Contract Approvals

The chief executive officer, or a delegate, of a State Agency shall sign all State Contracts on behalf of the State Agency.

It shall be the responsibility of the contracting State Agency to obtain all required approvals. Approvals of certain State Agencies are required by statute, executive order, or Fiscal Rule depending on the subject matter of the State Contract. Proof of all required signatures indicating the approval of State Agencies shall be retained by the contracting State Agency. State Contracts requiring approvals include:

- .01 Service Contracts require the approval of the State Personnel Director.
- .02 Construction Contracts and Controlled Maintenance Contracts require the approval of the State Buildings Division Director, or a delegate, unless otherwise exempted by statute.
- .03 Real Property Contracts, Including Leases, Easements, and Rights of Way Contracts require the approval of the Director of the Real Estate Program or a delegate, unless otherwise exempted by statute. Excluded from this requirement are those real properties administered by the State Board of Land Commissioners and the Department of Transportation.
- .04 Communication System Contracts involving telephone, radio, microwave, teletype, closed circuit television, automated data processing communications systems require the approval of the State Communications Coordinator, or a delegate.
- .05 Legal and Paralegal Service Contracts require the approval of the Attorney General's office.
- .06 Centralized Service Contracts require the approval of the Director of the Division of Central Services, or a delegate, for all State Agencies within the counties of Adams, Arapahoe, and Jefferson and the city and county of Denver. Examples include State Contracts for the acquisition of the following: motor pool operation, motor vehicle maintenance, mail or messenger services, office copying, graphic design for print media, printing and binding, microfilming, or design of management forms.
- .07 Debt Collection Service Contracts require the approval of the State Controller, or a delegate.

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- .08 State Agency Financial Systems used to record their financial transactions and financial information and to develop their financial reports and prepare their financial statements shall be approved by the State Controller, or a delegate.

All State Contracts shall be executed by the State Controller or by an individual delegated to execute State Contracts by the State Controller. If an attempt is made to execute a State Contract without the approval of the State Controller, or a delegate, the State Contract shall be null and void and not binding against the State. However, every person involved in incurring the obligation shall be jointly and severally liable for the obligation.

State Contract Legal Review

All State Contracts shall be reviewed by the Attorney General's office except for Interagency Contracts and those State Contracts for which the State Controller has designated in writing an attorney, employed by the State Agency and authorized by the State Attorney General, to perform the required legal review. If the State Agency's legal review raises a question concerning the legality of the State Contract, the question shall be referred to the Attorney General's office.

Review by the Attorney General's office or an attorney delegated by the State Controller shall include the following:

- .01 Compliance with the State Constitution, State Statutes, regulations, and executive orders.
- .02 Authority of the contracting State Agency.
- .03 Legal sufficiency.

If during the course of the legal review a question should arise as to State Contract language that cannot be resolved, it shall be referred to the State Controller together with a memorandum detailing the unresolved issue for resolution. A copy of the memorandum shall also be sent to the principal contracting State Agency.

Outsource Contracts shall be reviewed by the State Attorney General, or a delegate, but need not be signed and executed by the State Controller, or a delegate, unless the State Contract requires an expenditure of State funds.

Review and Approval by the State Controller

Upon receipt of a State Contract, the State Controller, or a delegate, shall review the State Contract for completeness and ensure that funds are available to cover the State Contract liability.

Upon approval, the State Contract shall be executed by affixing the signature of the State Controller, or a delegate.

STATE OF COLORADO FISCAL RULES

Under certain circumstances the State Controller may delegate in writing authority to execute State Contracts. Delegation of the State Controller's signature authority does not eliminate the requirement that all State Contracts have a legal review or exempt any State Agency from securing the required State Contract approvals, as provided in the State Contracts Approval Section of this Fiscal Rule.

Interagency Contracts

Interagency Contracts require approval of the State Controller, or a delegate, unless the State Agency disbursing the funds has been delegated State Contract signature authority by the State Controller. Interagency Contracts shall, at a minimum, include the following provisions:

- .01 Identification of parties to the State Contract;
- .02 Appropriation authority, including fund, State Agency, appropriation code, and encumbrance number;
- .03 Scope of work;
- .04 Statement of consideration, (if applicable);
- .05 Payment and other performance; and
- .06 Definition of breach and remedies (shall be consistent with Fiscal Rule 2-6).

Employee/Employer or Independent Contractor

Careful distinction shall be made between work which should be accomplished by persons who are employees of the State and work which may be accomplished by individuals or firms on a Personal Services Contract. The responsibilities and obligations of the State differ between employee/employer arrangements and agreements with independent contractors. The State has a third party liability for the acts of its employees, whereas independent contractors are liable for their own actions. The status should be carefully considered and cases of doubt generally resolved in favor of the employee classification. An erroneous classification as an independent contractor can result in serious penalty to the State for failure to deduct applicable taxes.

EXCEPTIONS TO RULE:

Excluded from the provision of this Fiscal Rule are:

- .01 State Contracts that do not provide for the disbursement of funds, with the exception of Outsource Contracts.
- .02 State Contracts for personal services exempted from the State Personnel System by the Colorado Constitution and paid through an authorized State payroll system. Examples include appointees by the Governor and Lieutenant Governor and their administrative staffs, members of boards or commissions, faculty members of educational institutions, attorneys at law serving as assistant attorneys general, and employees of the Legislative and Judicial Departments of the State. These State Contracts are considered to be advises of employment and, therefore, are not covered by this Fiscal Rule.

SPECIAL PROVISIONS

(Not for Use with Inter-Governmental Contracts)

1. CONTROLLER'S APPROVAL. CRS 24-30-202 (1)

This contract shall not be deemed valid until it has been approved by the Controller of the State of Colorado or such assistant as he may designate.

2. FUND AVAILABILITY. CRS 24-30-202 (5.5)

Financial obligations of the State of Colorado payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available.

3. INDEMNIFICATION.

The Contractor shall indemnify, save, and hold harmless the State, its employees and agents, against any and all claims, damages, liability and court awards including costs, expenses, and attorney fees incurred as a result of any act or omission by the Contractor, or its employees, agents, subcontractors, or assignees pursuant to the terms of this contract.

4. INDEPENDENT CONTRACTOR. 4 CCR 801-2

THE CONTRACTOR SHALL PERFORM ITS DUTIES HEREUNDER AS AN INDEPENDENT CONTRACTOR AND NOT AS AN EMPLOYEE. NEITHER THE CONTRACTOR NOR ANY AGENT OR EMPLOYEE OF THE CONTRACTOR SHALL BE OR SHALL BE DEEMED TO BE AN AGENT OR EMPLOYEE OF THE STATE. CONTRACTOR SHALL PAY WHEN DUE ALL REQUIRED EMPLOYMENT TAXES AND INCOME TAX AND LOCAL HEAD TAX ON ANY MONIES PAID BY THE STATE PURSUANT TO THIS CONTRACT. CONTRACTOR ACKNOWLEDGES THAT THE CONTRACTOR AND ITS EMPLOYEES ARE NOT ENTITLED TO UNEMPLOYMENT INSURANCE BENEFITS UNLESS THE CONTRACTOR OR THIRD PARTY PROVIDES SUCH COVERAGE AND THAT THE STATE DOES NOT PAY FOR OR OTHERWISE PROVIDE SUCH COVERAGE. CONTRACTOR SHALL HAVE NO AUTHORIZATION, EXPRESS OR IMPLIED, TO BIND THE STATE TO ANY AGREEMENTS, LIABILITY, OR UNDERSTANDING EXCEPT AS EXPRESSLY SET FORTH HEREIN. CONTRACTOR SHALL PROVIDE AND KEEP IN FORCE WORKERS' COMPENSATION (AND PROVIDE PROOF OF SUCH INSURANCE WHEN REQUESTED BY THE STATE) AND UNEMPLOYMENT COMPENSATION INSURANCE IN THE AMOUNTS REQUIRED BY LAW, AND SHALL BE SOLELY RESPONSIBLE FOR THE ACTS OF THE CONTRACTOR, ITS EMPLOYEES AND AGENTS.

5. NON-DISCRIMINATION.

The contractor agrees to comply with the letter and the spirit of all applicable state and federal laws respecting discrimination and unfair employment practices.

6. CHOICE OF LAW.

The laws of the State of Colorado and rules and regulations issued pursuant thereto shall be applied in the interpretation, execution, and enforcement of this contract. Any provision of this contract, whether or not incorporated herein by reference, which provides for arbitration by any extra-judicial body or person or which is otherwise in conflict with said laws, rules, and regulations shall be considered null and void. Nothing contained in any provision incorporated herein by reference which purports to negate this or any other special provision in whole or in part shall be valid or enforceable or available in any action at law whether by way of complaint, defense, or otherwise. Any provision rendered null and void by the operation of this provision will not invalidate the remainder of this contract to the extent that the contract is capable of execution.

At all times during the performance of this contract, the Contractor shall strictly adhere to all applicable federal and State laws, rules, and regulations that have been or may hereafter be established.

7. VENDOR OFFSET. CRS 24-30-202 (1) & CRS 24-30-202.4

Pursuant to CRS 24-30-202.4 (as amended), the State Controller may withhold debts owed to State agencies under the vendor offset intercept system for: (a) unpaid child support debt or child support arrearages; (b) unpaid balance of tax, accrued interest, or other charges specified in Article 21, Title 39, CRS; (c) unpaid loans due to the Student Loan Division of the Department of Higher Education; (d) owed amounts required to be paid to the Unemployment Compensation Fund; and (e) other unpaid debts owing to the State or any agency thereof, the amount of which is found to be owing as a result of final agency determination or reduced to judgment as certified by the controller.

8. EMPLOYEE FINANCIAL INTEREST. CRS 24-18-201 & CRS 24-50-507

The signatories aver that to their knowledge, no employee of the State of Colorado has any personal or beneficial interest whatsoever in the service or property described herein.

Appendix A

SPECIAL PROVISIONS

THE PARTIES HERETO HAVE EXECUTED THIS CONTRACT

CONTRACTOR:

Legal Name of Contracting Entity

Social Security Number or FEIN

Signature of Authorized Officer

Print Name & Title of Authorized Officer

STATE OF COLORADO:
_____, GOVERNOR

By _____
Executive Director

Department of _____

LEGAL REVIEW:
_____, ATTORNEY GENERAL

By _____

CORPORATIONS:

(A corporate seal or attestation is required.)

Attest (Seal) By _____
(Corporate Secretary or Equivalent, or Town/City/County Clerk)

ALL CONTRACTS MUST BE APPROVED BY THE STATE CONTROLLER

CRS 24-30-202 requires that the State Controller approve all state contracts. This contract is not valid until the State Controller, or such assistant as he may delegate, has signed it. The contractor is not authorized to begin performance until the contract is signed and dated below. If performance begins prior to the date below, the State of Colorado may not be obligated to pay for the goods and/or services provided.

STATE CONTROLLER:

By _____

Date _____

Appendix A

SPECIAL PROVISIONS

(For Use Only with Inter-Governmental Contracts)

1. CONTROLLER'S APPROVAL. CRS 24-30-202 (1)

This contract shall not be deemed valid until it has been approved by the Controller of the State of Colorado or such assistant as he may designate.

2. FUND AVAILABILITY. CRS 24-30-202 (5.5)

Financial obligations of the State of Colorado payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available.

3. INDEMNIFICATION.

Indemnity: The contractor shall indemnify, save, and hold harmless the State against any and all claims, damages, liability and court awards including costs, expenses, and attorney fees incurred as a result of any act or omission by the Contractor, or its employees, agents, subcontractors, or assignees pursuant to the terms of this contract.

No term or condition of this contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protection, or other provisions for the parties, of the Colorado Governmental Immunity Act, CRS 24-10-101 *et seq.* or the Federal Tort Claims Act, 28 U.S.C. 2671 *et seq.* as applicable, as now or hereafter amended.

4. INDEPENDENT CONTRACTOR. 4 CCR 801-2

THE CONTRACTOR SHALL PERFORM ITS DUTIES HEREUNDER AS AN INDEPENDENT CONTRACTOR AND NOT AS AN EMPLOYEE. NEITHER THE CONTRACTOR NOR ANY AGENT OR EMPLOYEE OF THE CONTRACTOR SHALL BE OR SHALL BE DEEMED TO BE AN AGENT OR EMPLOYEE OF THE STATE. CONTRACTOR SHALL PAY WHEN DUE ALL REQUIRED EMPLOYMENT TAXES AND INCOME TAX AND LOCAL HEAD TAX ON ANY MONIES PAID BY THE STATE PURSUANT TO THIS CONTRACT. CONTRACTOR ACKNOWLEDGES THAT THE CONTRACTOR AND ITS EMPLOYEES ARE NOT ENTITLED TO UNEMPLOYMENT INSURANCE BENEFITS UNLESS THE CONTRACTOR OR THIRD PARTY PROVIDES SUCH COVERAGE AND THAT THE STATE DOES NOT PAY FOR OR OTHERWISE PROVIDE SUCH COVERAGE. CONTRACTOR SHALL HAVE NO AUTHORIZATION, EXPRESS OR IMPLIED, TO BIND THE STATE TO ANY AGREEMENTS, LIABILITY, OR UNDERSTANDING EXCEPT AS EXPRESSLY SET FORTH HEREIN. CONTRACTOR SHALL PROVIDE AND KEEP IN FORCE WORKERS' COMPENSATION (AND PROVIDE PROOF OF SUCH INSURANCE WHEN REQUESTED BY THE STATE) AND UNEMPLOYMENT COMPENSATION INSURANCE IN THE AMOUNTS REQUIRED BY LAW, AND SHALL BE SOLELY RESPONSIBLE FOR THE ACTS OF THE CONTRACTOR, ITS EMPLOYEES AND AGENTS.

5. NON-DISCRIMINATION.

The contractor agrees to comply with the letter and the spirit of all applicable state and federal laws respecting discrimination and unfair employment practices.

6. CHOICE OF LAW.

The laws of the State of Colorado and rules and regulations issued pursuant thereto shall be applied in the interpretation, execution, and enforcement of this contract. Any provision of this contract, whether or not incorporated herein by reference, which provides for arbitration by any extra-judicial body or person or which is otherwise in conflict with said laws, rules, and regulations shall be considered null and void. Nothing contained in any provision incorporated herein by reference which purports to negate this or any other special provision in whole or in part shall be valid or enforceable or available in any action at law whether by way of complaint, defense, or otherwise. Any provision rendered null and void by the operation of this provision will not invalidate the remainder of this contract to the extent that the contract is capable of execution.

At all times during the performance of this contract, the Contractor shall strictly adhere to all applicable federal and state laws, rules, and regulations that have been or may hereafter be established.

7. EMPLOYEE FINANCIAL INTEREST. CRS 24-18-201 & CRS 24-50-507

The signatories aver that to their knowledge, no employee of the State of Colorado has any personal or beneficial interest whatsoever in the service or property described herein.

Appendix B

SPECIAL PROVISIONS

THE PARTIES HERETO HAVE EXECUTED THIS CONTRACT

CONTRACTOR:

STATE OF COLORADO:
_____, GOVERNOR

By _____

Legal Name of Contracting Entity

Executive Director

of _____

Social Security Number or FEIN

Department

Signature of Authorized Officer

GENERAL

LEGAL REVIEW:

_____, ATTORNEY

By _____

Print Name & Title of Authorized Officer

CORPORATIONS:

(A corporate seal or attestation is required.)

Attest (Seal) By _____

(Corporate Secretary or Equivalent, or Town/City/County Clerk)

ALL CONTRACTS MUST BE APPROVED BY THE STATE CONTROLLER

CRS 24-30-202 requires that the State Controller approve all state contracts. This contract is not valid until the State Controller, or such assistant as he may delegate, has signed it. The contractor is not authorized to begin performance until the contract is signed and dated below. If performance begins prior to the date below, the State of Colorado may not be obligated to pay for the goods and/or services provided.

STATE CONTROLLER:

By _____

Date _____

Appendix B

STATE OF COLORADO FISCAL RULES

CHAPTER 4: PROJECTS

<u>FISCAL RULE</u>	<u>NUMBER</u>
Capital Construction Administration	4-1
Capital Construction Projects	4-2
Capital Construction Project Retainage	4-3

STATE OF COLORADO FISCAL RULES

Rule 4-1

CAPITAL CONSTRUCTION ADMINISTRATION

AUTHORITY:

24-30-1301, C.R.S. (State Buildings Division)
Title 24, Article 75 Part 3, C.R.S.(Capital Construction Fund)
Title 24, Article 91, C.R.S. (Construction)
Title 24, Article 92, C.R.S. (Construction Bidding)
38-26-106, C.R.S. (Contractor Bonds)
38-26-107, C.R.S. (Supplier Claims)

DEFINITIONS:

Capital Construction Fund - A fund created by statute for the purpose of purchasing and/or maintaining land, buildings and equipment and for constructing buildings for use by the State.

RULE:

The State Capital Construction Fund was established to provide a source for appropriations to State Agencies to acquire and maintain their physical facilities. The fund has special requirements that must be followed by State Agencies receiving appropriations from the fund.

Capital Construction Contracts

- .01 Formal contracts shall be required when expending funds in excess of \$50,000 appropriated for emergency maintenance projects including construction services or installation of fixed equipment unless previous approval has been obtained from the Director of the State Buildings Program to use a purchase order.

Purchases of fixed equipment that do not require installation services may be purchased with a state purchase order.

A purchase order may be used for construction not exceeding \$50,000 if the Director of State Buildings Program or a delegate records written approval on the face of the purchase order. Such approval by the Director of State Buildings Program or a delegate shall require compliance with approved building codes. In addition, the purchase order shall be bilateral requiring written acknowledgment of acceptance by the contractor prior to the beginning of work.

- .02 Capital Construction Fund contracts shall follow the contract routing procedures established by the State Controller's Office.

STATE OF COLORADO FISCAL RULES

Rule 4-2

CAPITAL CONSTRUCTION PROJECTS

AUTHORITY:

24-30-1301, C.R.S. (State Buildings)
24-30-1404, C.R.S. (Contracts)
Title 24, Article 75 Part 3, C.R.S.(Capital Construction Fund)
Title 24, Article 91, C.R.S. (Construction)
Title 24, Article 92, C.R.S. (Construction Bidding)
38-26-106, C.R.S. (Contractor Bonds)
38-26-107, C.R.S. (Supplier Claims)

DEFINITIONS:

Capital Construction Fund - A fund created by statute for the purpose of purchasing and/or maintaining land, buildings and equipment and for constructing buildings for use by the State.

Capital Construction Project - A construction project funded wholly or in part by funds from the State Capital Construction Fund.

Controlled Maintenance Project - A maintenance project funded wholly or in part by funds from the State Capital Construction Fund.

RULE:

All funds appropriated from the State Capital Construction Fund shall be used for their intended purpose. A State Agency shall not use Capital Construction Funds to pay or reimburse State employees for construction management, administrative activities, direct labor performed, or any other expense outside the scope of the Capital Construction or Controlled Maintenance Project.

Contracts funded by the State Capital Construction Fund shall be executed and the funds encumbered within the time limits established by 24-30-1404, C.R.S.. If a State Agency determines that the deadlines imposed by the statute cannot be met, the State Agency may request the Capital Development Committee to recommend to the State Controller that the deadline be waived. The State Controller may grant the waiver request.

STATE OF COLORADO FISCAL RULES

Rule 4-3

CAPITAL CONSTRUCTION PROJECT RETAINAGE

AUTHORITY:

24-30-1301, C.R.S. (State Buildings)
Title 24, Article 75 Part 3, C.R.S.(Capital Construction Fund)
Title 24, Article 91, C.R.S. (Construction)
Title 24, Article 92, C.R.S. (Construction Bidding)
38-26-106, C.R.S. (Contractor Bonds)
38-26-107, C.R.S. (Supplier Claims)

DEFINITIONS:

Capital Construction Fund - A fund created by statute for the purpose of purchasing and/or maintaining land, buildings and equipment and for constructing buildings for use by the State.

Capital Construction Project - A construction project, as defined in 24-30-1301, C.R.S., funded wholly or in part by funds from the State Capital Construction Fund.

Controlled Maintenance Project - A controlled maintenance project, as defined in 24-30-1301, C.R.S., funded wholly or in part by funds from the State Capital Construction Fund.

RULE:

A State Agency shall withhold retainage for all Capital Construction and Controlled Maintenance Projects where the total amount of the contract exceeds the limit established by 24-91-103, C.R.S.. The retainage shall be in the form of monies withheld from the contractor or in any other form authorized by statute and acceptable to the State Agency.

The retainage shall be released by the State Agency only when the contract has been satisfactorily completed and accepted, the State Agency has proof of publication of "Notice of Final Settlement", in accordance with 38-26-107, C.R.S., and there are no outstanding claims against the project.

STATE OF COLORADO FISCAL RULES

CHAPTER 5: TRAVEL

<u>FISCAL RULE</u>	<u>NUMBER</u>
Travel	5-1
Appendix A - Maximum Allowable Meal Per Diem Rates for CONUS Travel	
Appendix B - Maximum Allowable Meal Per Diem Rates for Travel to Alaska, Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, and Possessions of the United States.	
Appendix C - Maximum Allowable Meal Per Diem Rates for Travel to Foreign Countries.	

STATE OF COLORADO FISCAL RULES

Rule 5-1

TRAVEL

AUTHORITY:

24-9-104(2), C.R.S. (Mileage Allowance)
24-30-202(20.1), C.R.S. (Travel Advance Limit)

DEFINITIONS:

Approving Authority - An individual delegated the authority, in writing, by the chief executive officer of the State Agency to approve matters related to official travel.

Commercial Lodging - Any accommodations that are available or offered for use by a traveler for which a rental schedule has been established and payment is required for its use.

CONUS - The continental United States, including the District of Columbia.

Expenses Incurred for the Benefit of the State - Expenses incurred that enable a State employee or a State official to perform their assigned duties or enable a State Agency to carry out the responsibilities required by law.

In-State Travel - Travel within the State of Colorado and to the immediate area outside the State that is a necessary part of an otherwise "in-State" trip.

International Travel - Travel to any destination not considered in-State or out-of-State.

Electronic Signature - Any identifier or authentication technique attached to or logically associated with an electronic record that is intended by the person using it to have the same force and effect as a manual signature and that complies with the rules prescribed by the Director of the Department of Personnel for governmental transactions with state agencies. "Electronic signature" includes digital signatures.

Out-of-State Travel - Travel within CONUS, other than Colorado, including Alaska, Canada, Hawaii, and Mexico.

Political Expenses - Expenses incurred in relation to activities which are primarily designed to further the interests of a candidate, political party, or special interest group.

State Travel Card - The travel card provided to State employees through the Statewide Travel Management Program (24-30-1118, C.R.S.).

STATE OF COLORADO FISCAL RULES

Transportation - Travel by commercial airline, railroad, bus, taxicab; State-owned, leased, or personally owned automobile or airplane; or any other means of conveyance.

RULE:

Travel charged to the State, regardless of the funding source, shall be for the benefit of the State and completed using the most economical means available which will satisfactorily accomplish the State's business.

The traveler shall determine those Expenses Incurred for the Benefit of the State and request reimbursement for only those expenses. The Approving Authority shall review the expenses claimed by the traveler and authorize reimbursement for only those expenses incurred for the benefit of the State.

Required Travel Authorization

- .01 In-State Travel - Prior authorization for in-State travel may be required by the Approving Authority for all in-State travel.
- .02 Out-of-State Travel - Prior authorization by the chief executive officer, or a delegate, of a State Agency shall be required for all out-of-state travel.
- .03 International Travel - Prior written or electronic authorization by the chief executive officer, or a delegate, of a State Agency and the governor, or a delegate, shall be required for all international travel, except for the Department of Higher Education. Prior written authorization by the executive director of the Colorado Commission on Higher Education shall be required for all international travel by employees within the Department of Higher Education. The executive director of the Colorado Commission on Higher Education, with approval of the State Controller, may delegate the authority to approve international travel to the chief executive officer, or a delegate, of a specific higher education institution.
- .04 Travel at No Cost to the State - Prior authorization by the Approving Authority is required for any official State business travel for which reimbursement is made directly to the State employee by the non-state organization.

Travel Advances

Travel advances of \$500 or less, shall be obtained by using the State Travel Card whenever possible. Travel advances may be requested from the State if the travel advance cannot be obtained from the State Travel Card or if the travel advance exceeds \$500. Under no circumstance shall a travel advance be requested from the State in excess of the statutory limit. Colorado Revised Statute, 24-30-202 (20.1), establishes the maximum authorized amount for a travel advance.

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Travel advances requested from the State must be authorized by the Approving Authority, approved by the chief fiscal officer, or a delegate, of the State Agency, and contain the following statement, signed manually or electronically by the traveler:

"I hereby appoint and constitute the State Controller or delegate my attorney-in-fact for the purpose of receiving all funds due me and reimbursing the State of Colorado therefrom and may demand and receive any moneys or credits payable to me from the State of Colorado to the extent necessary to accomplish said reimbursement."

It shall be the responsibility of the chief fiscal officer, or a delegate, to take steps necessary to assure that each travel advance received from the State is repaid within 60 days after the conclusion of authorized travel.

Travel Reimbursements

Upon completion of travel, a travel reimbursement voucher must be filed to obtain reimbursement for approved travel expenses. The travel reimbursement voucher shall contain a statement as to the purpose of the travel.

Lodging, meals, and other reimbursable travel expenses shall only be reimbursed for the period of time necessary for the traveler to accomplish the State business. When a traveler uses an alternate method of transportation, which is authorized by the Approving Authority, any additional time required to complete the State business shall be charged to approved leave.

If lodging, meals, or transportation expenses are included in conference fees, registration fees, or are otherwise furnished at no additional cost to the traveler, no reimbursement shall be made for these items. If, however, a meal included in a commercial transportation ticket is not adequate, and the traveler incurs an additional meal expense, reimbursement may be claimed at the authorized per diem rate for that meal.

When reimbursement for travel expenses is claimed, the travel voucher shall contain the following certification signed manually or electronically by the traveler:

"I certify that the statements in the above schedule are true and just in all respects; that payment of the amounts claimed herein has not and will not be reimbursed to me from any other sources; that travel performed for which reimbursement is claimed was performed by me on State business and that no claims are included for expenses of a personal or political nature or for any other expenses not authorized by the Fiscal Rules; and that I actually incurred or paid the operating expenses of the motor vehicle for which reimbursement is claimed on a mileage basis."

STATE OF COLORADO FISCAL RULES

The travel reimbursement voucher shall be endorsed manually or electronically by the Approving Authority unless the travel has been pre-approved and the reimbursable expenses claimed are within the limits established prior to the trip.

The following rates shall be used for reimbursement of travel expenses:

.01 Lodging

Employees authorized to travel shall be reimbursed the actual cost of reasonable accommodations. Employees may be required to use approved or designated lodging facilities in certain areas to assist the State Agency in controlling travel cost. Reimbursement shall be limited to the cost of commercial lodging. Receipts for lodging shall be obtained and submitted with the travel expense voucher.

.02 Meals

Employees authorized to travel shall be reimbursed for the cost of meals, including tax, tip and other incidental expenses at the per diem rates established by the State Controller in Appendices A, B, and C to this Chapter of the State Fiscal Rules. These rates will closely follow the per diem rates established by the federal government for their employees and be published periodically by the State Controller. The authorized per diem reimbursement rate may be claimed for each meal the traveler would normally have eaten while in travel status.

Under no circumstances shall an employee claim more than the established per diem rate, however, an employee may claim the actual cost paid for a meal if the actual cost is less than the per diem reimbursement rate. Receipts for meals are not required.

.03 Transportation

Employees authorized to travel shall be reimbursed only for the cost equivalent of the most cost beneficial method of transportation available which will satisfactorily accomplish the State business.

If travel includes commercial transportation and the travel tickets were purchased by the State for the traveler, ticket receipts need not be submitted with the travel voucher. If, however, the travel tickets were purchased by the traveler, a receipt shall be submitted with the travel voucher.

Other Reimbursable and Non-Reimbursable Travel Expenses

.01 Reimbursable Travel Expenses

In addition to lodging, meals, and transportation, the following actual expenses incurred as a necessary part of approved travel may be reimbursed.

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- A. Reasonable tips paid by the traveler for bellhops, porters, maids, and ground transportation. Tips paid in conjunction with meals are included in the meal allowance and cannot be claimed separately.
- B. Commercial transportation expenses paid by the traveler. A receipt shall be required for each individual ride in a commercial vehicle, if over \$25.
- C. Camping site fees paid by the traveler for a commercial camp ground or a state or national park. A receipt shall be required if over \$25.
- D. Parking fees paid by the traveler. A receipt shall be required for any single fee over \$25.
- E. Registration fees paid by the traveler. A receipt is required for all registration fees paid.
- F. Rental car costs paid by the traveler. A receipt is required for all rental car expenditures.
- G. Telephone, fax, and other similar charges paid by the traveler for official State business. A receipt shall be required for any single charge over \$25.
- H. Toll road charges paid by the traveler.
- I. Traveler's checks or transaction charges for the use of the State Travel Card paid by the traveler. A receipt shall be required if the total amount claimed for reimbursement is over \$25.
- J. The actual cost of one personal telephone call, not to exceed one dollar for each full day of travel.

.02 Non-Reimbursable Travel Expenses

The following expenses shall not be reimbursed:

- A. Alcoholic beverages purchased by the traveler.
- B. Entertainment expenses paid by the traveler.
- C. Personal expenses incurred during travel which are primarily for the benefit of the traveler and not directly related to the official purpose of the travel. Examples include the purchase of personal hygiene items, magazines, snacks, movie rentals, and other miscellaneous items.

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- D. Political expenses paid by the traveler.
- E. Travel insurance expenses paid by the traveler.
- F. The cost of traffic fines and traffic tickets.

EXCEPTIONS TO RULE:

.01 Allowances for Members of Statutory Boards or Commissions

Board and commission members shall be paid in accordance with the statutory provisions establishing the board or commission. Board members may be reimbursed for actual and necessary expenses incurred in the performance of their duties. These actual and necessary expenditures should be reasonable under the circumstances and the board or commission member should be made aware that public funds are the source of the reimbursement.

Board or commission members may also be reimbursed for child care services. The chief executive officer, or a delegate, of the State Agency shall determine the need for child care reimbursement. Reimbursement shall not be made to a family member and receipts shall be furnished with the reimbursement request.

.02 Allowances for State Job Applicants

In order to obtain the best qualified individual for a given position in the State it may be necessary to pay interview related travel expenses for job applicants. At the discretion of the chief executive officer, or a delegate, such travel expenses may be reimbursed to the applicant at the per diem rate established by the State Controller for State employees.

.03 Allowances for Travel by the Governor of Colorado

In the case of travel by the Governor, security, protocol, ceremonial functions, and overall time demands may require considerations not accorded any other State official or employee. Protocol may often require the spouse to travel with the Governor.

The use of State owned aircraft, commercial airlines or State owned automobiles by the Governor shall depend upon time constraints and security needs.

When the Governor allocates travel costs between official State business and personal or political, the allocation shall take into account all the various factors involved in the trip.

STATE OF COLORADO FISCAL RULES

.04 Allowances for Travel Not Solely for State Business

In some instances the purpose of travel may not be solely for State business. It may be partially for official business and partially for personal or political reasons. In these instances, the individual involved shall make a reasonable allocation of the expenses. Where such an allocation is made, the travel reimbursement request shall contain sufficient documentation to indicate the allocation made and the basis for the allocation.

If a State employee obtains lower rates for lodging or transportation because travel is extended for personal or political reasons, these lower rates shall also apply to the business portion of the trip.

.05 Allowances for Travel Paid Directly by a Non-State Entity

In limited instances, State officials and employees may be invited to attend committee meetings, seminars, or conferences concerning official State business where their travel expenses are either paid directly by the sponsor or they are reimbursed by the sponsor. In such instances the employee may accept the invitation if the travel has been approved by their Approving Authority.

.06 Allowances for Travel with Spouse, Relatives, or Friends

The State shall not reimburse the cost of an employee's spouse or other person(s) accompanying the State employee on a business trip, unless specifically provided in this Fiscal Rule. Conversely, the State shall not receive any benefit from a lower travel fare resulting from the State employee's spouse, relative or friend accompanying the employee on a business trip.

Sufficient documentation of the cost of the official business portion of the trip shall be included with the travel reimbursement voucher.

.07 Allowances for Travel Wholly Within a Single Day

If travel is wholly within a single day, reimbursement for lunch shall not be allowed. If, however, an employee leaves home on official business prior to 5:00 a.m. and/or remains away from home after 8:00 p.m. and the official business requires the employee to extend the workday, the Approving Authority may allow a meal allowance for breakfast and/or dinner for the traveler.

.08 Allowances for Travel by Leased or Privately Owned Aircraft

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- A. A State Agency shall not lease an aircraft without the prior written approval of the Aircraft Section of the Colorado State Patrol in the Department of Public Safety, regardless of the source of funds. This includes the lease of any replacement aircraft for those presently operated by the State Agency.
- B. A State Agency shall not authorize the use of a privately owned aircraft without the prior written approval from the Office of Risk Management. No reimbursement shall be allowed unless the required prior written approval has been secured.

.09 Allowances for Travel by Privately Owned Automobile

Reimbursement is allowed for actual business mileage traveled when using a privately owned vehicle for business purposes only when the use of the privately owned vehicle has been authorized by the Approving Authority. Employees shall normally be reimbursed at the mileage rate designated for two-wheel drive vehicles. Employees shall only be reimbursed at the mileage rate designated for four-wheel drive vehicles when the use of four-wheel drive is necessary because of road, terrain or adverse weather conditions.

Commuting expenses incurred in traveling between an employee's residence and a primary work location are non-reimbursable employee expenses. However, upon approval of the appointing authority, an employee may be reimbursed for use of a personal automobile when commuting between his/her residence and a temporary work location. Reimbursement shall be for the number of miles between the employee's residence and the temporary work location or the employee's regular work location and the temporary work location, whichever is less.

Colorado Revised Statute, 24-9-104(2), establishes the mileage rate to be used for reimbursement for official State travel.

.10 Allowances for Travelers Furnishing Their Own Lodging and Meals

When employees in travel status are furnishing their own lodging and meals, the State Agency may negotiate a special per diem rate for that period of travel. The rate negotiated shall be on a case by case basis and under no circumstance shall the negotiated rate exceed the normal per diem rates established by this Fiscal Rule.

Appendix A, RULE 5-1 (TRAVEL)

MAXIMUM ALLOWABLE MEAL PER DIEM RATES FOR CONUS TRAVEL

Effective December 1, 2001

For a majority of the travel within CONUS, the base per diem rate for meals is \$30.00 per day. For certain other travel destinations listed on Attachment A, four separate High Cost per diem rates have been established. The following table lists the per meal breakdown for the base rate and the high cost per diem reimbursement rates for meals within CONUS.

Authorized Per Meal Reimbursement Rates Within CONUS

<u>Per Diem Rate</u>	<u>Base</u>	<u>High Cost</u>			
Breakfast	\$ 6.50	\$ 7.50	\$ 8.50	\$ 9.50	\$ 9.50
Lunch	7.00	8.00	9.00	10.00	\$12.00
Dinner	<u>16.50</u>	<u>18.50</u>	<u>20.50</u>	<u>22.50</u>	<u>\$24.50</u>
Daily Total	\$30.00	\$34.00	\$38.00	\$42.00	\$46.00

Appendix A to Colorado State Fiscal Rules - Prescribed Maximum Per Diem Rates for CONUS

2002 MAXIMUM US CONUS PER DIEM RATES					
Effective December 1, 2001 *M&IE = Meals & Incidental Expenses					
APPENDIX A to Chapter 301 - Prescribed Maximum Per Diem Rates for CONUS					
State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
		(Applies to all locations within CONUS allowances. See parts 302-2, 302-4 and 302-5 below for certain relocation subsistence by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined not specifically listed below or encompassed of this subtitle.) _4			30
ALABAMA	Birmingham	Jefferson			38
	Decatur	Morgan			30
	Gulf Shores	Baldwin (Seasonal-Peak)	5/15	9/4	34
	Gulf Shores	Baldwin (Seasonal-Off)	9/5	5/14	34
	Huntsville	Madison			38
	Montgomery	Montgomery			38
ARKANSAS	Hot Springs	Garland			30
	Little Rock	Pulaski			34
ARIZONA	Casa Grande	Pinal (Seasonal-Peak)	1/1	4/30	34
	Casa Grande	Pinal (Seasonal-Off)	5/1	12/31	34
	Chinle	Apache (Seasonal-Peak)	5/1	10/31	34
	Chinle	Apache (Seasonal-Off)	11/1	4/30	34
	Flagstaff (Seasonal-Peak)	All points in Coconino County not covered under Grand Canyon per diem area.	5/1	10/31	34
	Flagstaff (Seasonal-Off)	All points in Coconino County not covered under Grand Canyon per diem area.	11/1	4/30	34
	Grand Canyon (Seasonal-Peak)	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	5/1	10/21	42
	Grand Canyon (Seasonal-Off)	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	10/22	4/30	42
	Kayenta	Navajo (Seasonal-Peak)	4/15	10/15	30
	Kayenta	Navajo (Seasonal-Off)	10/16	4/14	30
	Phoenix / Scottsdale	Maricopa (Seasonal-Peak)	1/1	4/15	42
	Phoenix / Scottsdale	Maricopa (Seasonal-Off)	4/16	5/31	42
	Phoenix / Scottsdale	Maricopa (Seasonal-Shoulder 1)	6/1	8/31	42
	Phoenix / Scottsdale	Maricopa (Seasonal-Shoulder 2)	9/1	12/31	42
	Tucson	Pima County; Davis-Monthan AFB (Seasonal-Peak)	1/1	4/15	38
	Tucson	Pima County; Davis-Monthan AFB (Seasonal-Off)	4/16	12/31	38
	Yuma	Yuma			34
CALIFORNIA	Clearlake	Lake (Seasonal-Peak)	5/5	9/30	30
	Clearlake	Lake (Seasonal-Off)	10/1	5/4	30
	Contra Costa County	Contra Costa			42
	Death Valley	Inyo			46
	Kern County	Kern County			38
	Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB, Naval Weapons Center and Ordinance Test Station, China Lake (see Santa Monica)			46
	Mammoth Lakes	Mono			46
	Marin County	Marin County			42
	Merced	Merced			30
	Modesto	Stanislaus			34
	Monterey	Monterey (Seasonal-Peak)	5/1	10/31	42
	Monterey	Monterey (Seasonal-Off)	11/1	4/30	42
	Napa	Napa (Seasonal-Peak)	4/1	11/15	42
	Napa	Napa (Seasonal-Off)	11/16	3/31	42
	Oakhurst	Madera (Seasonal-Peak)	5/1	9/30	38
	Oakhurst	Madera (Seasonal-Off)	10/1	4/30	38
	Oakland	Alameda			38
CALIFORNIA	Ontario/Barstow/Victorville	San Bernardino			38
	Palm Springs	Riverside (Seasonal-Peak)	1/1	5/31	42
	Palm Springs	Riverside (Seasonal-Off)	6/1	12/31	42

Appendix A to Colorado State Fiscal Rules - Prescribed Maximum Per Diem Rates for CONUS

State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
	Point Arena/Gualala	Mendocino			38
	Sacramento	Sacramento			42
	San Diego	San Diego			46
	San Francisco	San Francisco			46
	San Luis Obispo	San Luis Obispo			38
	San Mateo/Redwood	San Mateo			42
	Santa Barbara	Santa Barbara			38
	Santa Cruz	Santa Cruz			42
	Santa Monica	City Limits of Santa Monica (See Los Angeles) (Seasonal-Peak)	6/1	9/30	38
	Santa Monica	City Limits of Santa Monica (See Los Angeles) (Seasonal-Off)	10/1	5/31	38
	Santa Rosa	Sonoma			42
	Solano County	Solano; Travis Air Force Base			42
	South Lake Tahoe	EL Dorado (See also Stateline, NV) (Seasonal-Peak)	6/1	8/31	42
	South Lake Tahoe	El Dorado (See also Stateline, NV) (Seasonal-Off)	9/1	5/31	42
	Sunnyvale/Palo Alto/San Jose	Santa Clara			46
	Tahoe City	Placer			42
	Truckee	Nevada (Seasonal-Peak)	6/15	9/30	42
	Truckee	Nevada (Seasonal-Off)	10/1	6/14	42
	Visalia	Tulare			38
	West Sacramento	Yolo			30
	Yosemite Nat'l Park	Mariposa (Seasonal-Peak)	5/1	9/30	46
	Yosemite Nat'l Park	Mariposa (Seasonal-Off)	10/1	4/30	46
COLORADO	Aspen	Pitkin (Seasonal-Peak)	1/1	4/30	46
	Aspen	Pitkin (Seasonal-Off)	5/1	12/31	46
	Boulder	Boulder			42
	Colorado Springs	El Paso (Seasonal-Peak)	5/15	9/15	38
	Colorado Springs	El Paso (Seasonal-Off)	9/16	5/14	38
	Cortez	Montezuma			34
	Crested Butte	City Limits of Crested Butte (See Gunnison County) (Seasonal Peak)	11/15	4/15	42
	Crested Butte	City Limits of Crested Butte (See Gunnison County) (Seasonal-Off)	4/16	6/15	42
	Crested Butte	City Limits of Crested Butte (See Gunnison County) (Seasonal Shoulder 1)	6/16	11/14	42
	Denver	(Denver, Adams, Arapahoe Counties, that portion of Westminster, CO located in Jefferson County, and Lone Tree, CO in Douglas County)			42
	Durango	La Plata (Seasonal-Peak)	5/15	9/30	38
	Durango	La Plata (Seasonal-Off)	10/1	5/14	38
	Fort Collins	Larimer (except Loveland)			34
	Glenwood Springs	Garfield (Seasonal-Peak)	5/15	10/15	30
	Glenwood Springs	Garfield (Seasonal-Off)	10/16	5/14	30
	Gunnison	Gunnison (except Crested Butte) (Seasonal-Peak)	5/15	9/30	34
	Gunnison	Gunnison (except Crested Butte) (Seasonal-Off)	10/1	5/14	34
	Jefferson County	Jefferson			34
	Loveland	City Limits of Loveland (See Larimer County)			30
	Montrose	Montrose			34
	Pueblo	Pueblo (Seasonal-Peak)	6/1	9/30	34
	Pueblo	Pueblo (Seasonal-Off)	10/1	5/31	34
	Silverthorne/Keystone	Summit			38
	Steamboat Springs	Routt			38
	Telluride	San Miguel (Seasonal-Peak)	12/20	9/30	46
	Telluride	San Miguel (Seasonal-Off)	10/1	12/19	46
	Trinidad	Las Animas			30
	Vail	Eagle (Seasonal-Peak)	12/1	3/31	46
	Vail	Eagle (Seasonal-Off)	4/1	11/30	46
CONNECTICUT	Bridgeport/Danbury	Fairfield			38
	Hartford	Hartford			42
	Lakeville/Salisbury	Litchfield			38
	Middlesex County	Middlesex			30
	New Haven	New Haven			38
	New London/Groton	New London (Seasonal-Peak)	5/1	10/31	34
	New London/Groton	New London (Seasonal-Off)	11/1	4/30	34
DELAWARE	Putnam/Danielson	Windham			30
	Dover	Kent (Seasonal-Peak)	5/25	9/4	34
	Dover	Kent (Seasonal-Off)	9/5	5/24	34
	Lewes	Sussex			42
	Wilmington	New Castle (Seasonal-Peak)	4/1	9/30	34

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State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
DISTRICT OF COLUMBIA	Wilmington	New Castle (Seasonal-Off)	10/1	3/31	34
	Washington	Washington, DC (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia, and the counties of Montgomery and Prince George's in Maryland. (See also Maryland and Virginia)			46
FLORIDA	Altamonte Springs	Seminole			38
	Bradenton	Manatee (Seasonal-Peak)	1/1	4/30	30
	Bradenton	Manatee (Seasonal-Off)	5/1	12/31	30
	Cocoa Beach	Brevard			34
	Daytona Beach	Volusia (Seasonal-Peak)	2/1	8/31	38
	Daytona Beach	Volusia (Seasonal-Off)	9/1	1/31	38
	Fort Lauderdale	Broward (Seasonal-Peak)	12/15	4/30	42
	Fort Lauderdale	Broward (Seasonal-Off)	5/1	12/14	42
	Fort Myers	Lee (Seasonal-Peak)	1/15	4/15	42
	Fort Myers	Lee (Seasonal-Off)	4/16	1/14	42
	Fort Pierce	St. Lucie (Seasonal-Peak)	12/15	4/30	46
	Fort Pierce	St. Lucie (Seasonal-Off)	5/1	12/14	46
	Fort Walton Beach	Okaloosa (Seasonal-Peak)	5/1	10/31	38
	Fort Walton Beach	Okaloosa (Seasonal-Off)	11/1	4/30	38
	Gainesville	Alachua			34
	Gulf Breeze	Santa Rosa (Seasonal-Peak)	5/1	9/30	38
	Gulf Breeze	Santa Rosa (Seasonal-Off)	10/1	4/30	38
	Jacksonville/ Mayport	Duval County; Mayport Naval Station			34
	Key West	Monroe (Seasonal-Peak)	1/1	4/30	46
	Key West	Monroe (Seasonal-Off)	5/1	12/31	46
	Kissimmee	Osceola (Seasonal-Peak)	2/1	4/30	34
	Kissimmee	Osceola (Seasonal-Off)	5/1	1/31	34
	Lakeland	Polk			34
	Leesburg	Lake (Seasonal-Peak)	11/1	4/15	30
	Leesburg	Lake (Seasonal-Off)	4/16	10/31	30
	Miami	Dade (Seasonal-Peak)	1/1	4/15	42
	Miami	Dade (Seasonal-Off)	4/16	12/31	42
	Naples	Collier (Seasonal-Peak)	12/16	4/16	38
	Naples	Collier (Seasonal-Off)	4/16	12/15	38
	Ocala	Marion			30
	Orlando	Orange			42
	Palm Beach	Palm Beach (Seasonal-Peak)	1/1	4/30	46
	Palm Beach	Palm Beach (Seasonal-Off)	5/1	12/31	46
	Panama City	Bay			38
	Pensacola	Escambia			30
	Punta Gorda	Charlotte (Seasonal-Peak)	12/15	4/15	38
	Punta Gorda	Charlotte (Seasonal-Off)	4/16	12/14	38
	Sarasota	Sarasota	1/1	4/30	38
	Sarasota	Sarasota	5/1	12/31	38
	Sebring	Highlands			30
	St. Augustine	St. Johns			38
	Stuart	Martin			38
	Tallahassee	Leon			34
	Tampa/St. Petersburg	Pinellas and Hillsborough (Seasonal-Peak)	1/1	4/30	38
	Tampa/St. Petersburg	Pinellas and Hillsborough (Seasonal-Off)	5/1	12/31	38
	Vero Beach	Indian River (Seasonal-Peak)	12/15	4/15	38
	Vero Beach	Indian River (Seasonal-Off)	4/16	12/14	38
GEORGIA	Albany	Dougherty			34
	Athens	Clarke			34
	Atlanta	Fulton, Gwinnett			38
	Clayton County	Clayton			30
	Cobb County	Cobb			34
GEORGIA	Columbus	Muscogee			34
	Conyers	Rockdale			34
	DeKalb County	DeKalb			34
	Savannah	Chatham			38
IDAHO	Boise	Ada			38
	Coeur d'Alene	Kootenai			34
	Ketchum	Blaine (except Sun Valley) (Seasonal-Peak)	5/1	11/30	42

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State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
IDAHO	Ketchum	Blaine (except Sun Valley) (Seasonal-Off)	12/1	4/30	42
	McCall	Valley			38
ILLINOIS	Sun Valley	City limits of Sun Valley (See Blaine County)			42
	Aurora	Kane (except Elgin)			30
	Chicago	Cook, Lake			46
	DuPage County	DuPage			38
	Elgin	City Limits of Elgin (See Kane County)			30
	Rockford	Winnebago			30
INDIANA	Carmel	Hamilton			38
	Ft. Wayne	Allen			30
	Indianapolis	Marion County; Fort Benjamin Harrison			42
	Lafayette	Tippecanoe			30
	Michigan City	La Porte			34
	Nashville	Brown (Seasonal-Peak)	4/1	11/15	38
	Nashville	Brown (Seasonal-Off)	11/16	3/31	38
	South Bend	St. Joseph			34
IOWA	Valparaiso/Burlington Beach	Porter			34
	Cedar Rapids	Linn			34
	Des Moines	Polk			34
	Kansas City/Overland Park	Wyandotte and Johnson			38
KANSAS	Wichita	Sedgwick			38
	Covington	Kenton			38
KENTUCKY	Lexington	Fayette			30
	Louisville	Jefferson			38
LOUISIANA	Baton Rouge	East Baton Rouge Parish			38
	Gonzales	Ascension Parish			34
	Lake Charles	Calcasieu Parish			34
	New Orleans	Orleans, St. Bernard, Paquemine and Jefferson Parishes (Seasonal-Peak)	1/1	5/31	42
	New Orleans	Orleans, St. Bernard, Paquemine and Jefferson Parishes (Seasonal-Off)	6/1	12/31	42
	Shreveport/Bossier City	Caddo			38
	Slidell	St. Tammany			30
	St. Francisville	West Feliciana			38
MAINE	Bar Harbor	Hancock (Seasonal-Peak)	6/15	10/15	38
	Bar Harbor	Hancock (Seasonal-Off)	10/16	6/14	38
	Bath	Sagadahoc (Seasonal-Peak)	5/1	10/31	34
	Bath	Sagadahoc (Seasonal-Off)	11/1	4/30	34
	Kennebunk/Kittery/Sanford	York (Seasonal-Peak)	6/15	10/31	38
	Kennebunk/Kittery/Sanford	York (Seasonal-Off)	11/1	4/30	38
	Portland	Cumberland (Seasonal-Peak)	7/1	10/31	38
	Portland	Cumberland (Seasonal-Off)	11/1	6/30	38
	Rockport	Knox (Seasonal-Peak)	7/1	8/26	42
	Rockport	Knox (Seasonal-Off)	8/27	6/30	42
	Wiscasset	Lincoln (Seasonal-Peak)	7/1	10/31	38
	Wiscasset	Lincoln (Seasonal-Off)	11/1	6/30	38
MARYLAND	Annapolis	Anne Arundel			42
	Baltimore	Baltimore			42
	Columbia	Howard			42
	Frederick	Frederick			30
	Grasonville	Queen Annes			38
	Harford County	Harford County			38
	Lexington Park/Leonardtown/Lusby	St. Mary's, Calvert			34
	Ocean City	Worcester (Seasonal-Peak)	6/15	10/31	46
MARYLAND	Ocean City	Worcester (Seasonal-Off)	11/1	6/14	46
	St. Michaels	Talbot			42
MASSACHUSETTS	Andover	Essex			38
	Boston	Suffolk			46
	Cambridge	Middlesex (except Lowell)			46
	Falmouth	City limits of Falmouth (Seasonal-Peak)	6/1	9/30	38
	Falmouth	City limits of Falmouth (Seasonal-Off)	10/1	5/31	38
	Hyannis	Barnstable			38
	Lowell	City Limits of Lowell (except Cambridge) (See Middlesex County)			34

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State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
MASSACHUSETTS	Martha's Vineyard	Dukes (Seasonal-Peak)	6/1	10/15	46
	Martha's Vineyard	Dukes (Seasonal-Off)	10/16	5/31	46
	Nantucket	Nantucket (Seasonal-Peak)	6/15	10/15	46
	Nantucket	Nantucket (Seasonal-Off)	10/16	6/14	46
	New Bedford	City limits of New Bedford (See Bristol County) (Seasonal-Peak)	5/15	10/15	34
	New Bedford	City limits of New Bedford (See Bristol County) (Seasonal-Off)	10/16	5/14	34
	Northampton	Hampshire			34
	Pittsfield	Berkshire			38
	Plymouth	Plymouth (Seasonal-Peak)	6/15	10/15	34
	Plymouth	Plymouth (Seasonal-Off)	10/16	6/14	34
	Quincy	Norfolk			38
	Springfield	Hampden			34
	Taunton	Bristol (except New Bedford)			30
	Worcester	Worcester			34
	Ann Arbor	Washtenaw			38
MICHIGAN	Berrien County	Berrien			30
	Charlevoix	Charlevoix (Seasonal-Peak)	6/1	8/31	38
	Charlevoix	Charlevoix (Seasonal-Off)	9/1	5/31	38
	Detroit	Wayne			46
	East Lansing	City limits of East Lansing (See Ingham County)			38
	Frankenmuth	Saginaw			34
	Frankfort	Benzie			34
	Gaylord	Otsego			38
	Grand Rapids	Kent			34
	Holland	Ottawa			34
	Lansing	Ingham (Lansing and East Lansing)			38
	Leland	Leelanau			34
	Mackinac Island	Mackinac			46
	Midland	Midland			34
	Mount Pleasant	Isabella			34
	Muskegon	Muskegon (Seasonal-Peak)	5/1	8/31	30
	Muskegon	Muskegon (Seasonal-Off)	9/1	4/30	30
	Ontonagon	Ontonagon			30
	Petoskey	Emmet (Seasonal-Peak)	6/1	10/31	38
	Petoskey	Emmet (Seasonal-Off)	11/1	5/31	38
	Pontiac/Troy	Oakland			38
	Auburn Hills	Bay			38
	Sault Ste Marie	Chippewa (Seasonal-Peak)	5/15	10/15	34
	Sault Ste Marie	Chippewa (Seasonal-Off)	10/16	5/14	34
	South Haven	Van Buren			34
	Traverse City	Grand Traverse			42
	Warren	Macomb			34
MINNESOTA	Anoka County	Anoka			34
	Dakota County	Dakota			34
	Duluth	St. Louis (Seasonal-Peak)	6/1	10/31	42
	Duluth	St. Louis (Seasonal-Off)	11/1	5/31	42
	Minneapolis/St. Paul	Hennepin County and Ft. Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO and Ramsey County)			46
	Rochester	Olmsted			34
MISSISSIPPI	Bay St. Louis	Hancock (Seasonal-Peak)	4/1	10/31	38
	Bay St. Louis	Hancock (Seasonal-Off)	11/1	3/31	38
	Biloxi/Gulfport	Harrison			38
MISSISSIPPI	Robinsonville	Tunica			34
MISSOURI	Branson	Taney (Seasonal-Peak)	4/1	12/31	34
	Branson	Taney (Seasonal-Off)	1/1	3/31	34
	Hannibal	Marion			30
	Jefferson City	Cole			30
	Kansas City	Jackson, Clay and Kansas City International Airport			42
	Osage Beach	City Limits of Osage Beach (See Camden County)			30
	Platte County	Platte (except Kansas City International Airport)			34
	Springfield	Greene			30
	St. Louis	St. Charles, St. Louis			46
	Big Sky	Gallatin (except West Yellowstone Park)			46

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State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
MONTANA	Polson/Kalispell	Lake and Flathead (Seasonal-Off)	6/1	9/15	30
	Polson/Kalispell	Lake and Flathead (Seasonal-Peak)	9/16	5/31	30
	West Yellowstone	City Limits of West Yellowstone (See Gallatin County) (Seasonal-Peak)	6/1	9/30	34
	West Yellowstone	City Limits of West Yellowstone (See Gallatin County) (Seasonal-Off)	10/1	5/31	34
NEBRASKA	Omaha	Douglas			38
NEVADA	Incline Village/Crystal Bay	City Limits of Incline Village/Crystal Bay (Seasonal-Peak)	5/15	9/15	38
	Incline Village/Crystal Bay	City Limits of Incline Village/Crystal Bay (Seasonal-Off)	9/16	5/14	38
	Las Vegas	Clark, Nellis AFB			38
	Stateline	Douglas (See also South Lake Tahoe, CA)			42
NEW HAMPSHIRE	Concord	Merrimack (Seasonal-Peak)	5/1	10/31	34
	Concord	Merrimack (Seasonal-Off)	11/1	4/30	34
	Conway	Carroll			38
	Durham	Strafford			30
	Hanover/Sullivan County	Grafton, Sullivan			42
	Laconia	Belknap			34
	Manchester	Hillsborough			34
	Newington	Rockingham, Pease AFB (except Portsmouth) (Seasonal-Peak)	7/1	10/31	42
	Newington	Rockingham, Pease AFB (except Portsmouth) (Seasonal-Peak)	11/1	6/30	42
	Portsmouth	City Limits of Portsmouth (See Rockingham) (Seasonal -Peak)	1/1	10/15	42
NEW JERSEY	Portsmouth	City Limits of Portsmouth (See Rockingham) (Seasonal Off)	10/16	12/31	42
	Atlantic City	Atlantic (Seasonal-Peak)	6/1	11/30	42
	Atlantic City	Atlantic (Seasonal-Off)	12/1	5/31	42
	Cape May	Cape May (except Ocean City) (Seasonal-Peak)	6/1	11/30	42
	Cape May	Cape May (except Ocean City) (Seasonal-Off)	12/1	5/31	42
	Cherry Hill/Camden/Moorestown	Camden/Burlington			42
	Eatontown	Monmouth County;Fort Monmouth (except Freehold)			38
	Edison	Middlesex County (except Piscataway)			30
	Flemington	Hunterdon			34
	Freehold	City limits of Freehold (see Monmouth County)			34
	Millville	Cumberland			30
	Newark	Bergen, Essex, Hudson, Passaic			42
	Ocean City	City limits of Ocean City (See Cape May County) (Seasonal-Peak)	6/15	9/15	38
	Ocean City	City limits of Ocean City (See Cape May County) (Seasonal-Off)	9/16	6/14	38
	Parisippa/Picatinney	Morris			38
	Piscataway/Belle Mead	Somerset, City Limits of Piscataway			38
	Princeton/Trenton	Mercer			42
	Tom's River	Ocean (Seasonal-Peak)	5/15	9/15	38
	Tom's River	Ocean (Seasonal-Off)	9/16	5/14	38
	Union County	Union			38
NEW MEXICO	Albuquerque	Bernalillo			38
	Cloudcroft	Otero (Seasonal-Peak)	6/1	10/31	30
	Cloudcroft	Otero (Seasonal-Off)	11/1	5/31	30
	Los Alamos	Los Alamos			34
	Santa Fe	Santa Fe			46
	Taos	Taos			34
NEW YORK	Albany	Albany			42
	The Bronx/Brooklyn/Queens	The Bronx, Brooklyn and Queens			46
	Buffalo	Erie			42
NEW YORK	Glens Falls	Warren (Seasonal-Peak)	6/1	9/30	34
	Glens Falls	Warren (Seasonal-Off)	10/1	5/31	34
	Ithaca	Tompkins			34
	Kingston	Ulster			38
	Lake Placid	Essex (Seasonal-Peak)	6/15	10/15	38
	Lake Placid	Essex (Seasonal-Off)	10/16	6/14	38
	Manhattan	The borough of Manhattan			46
	Nassau County/Great Neck	Nassau			42
	Niagara Falls	Niagara (Seasonal-Peak)	5/1	10/31	34
	Niagara Falls	Niagara (Seasonal-Off)	11/1	4/30	34
	Nyack/Palisades	Rockland (Seasonal-Peak)	4/1	9/30	38
	Nyack/Palisades	Rockland (Seasonal-Off)	10/1	3/31	38
	Owego	Tioga			30

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State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
NEW YORK	Poughkeepsie	Dutchess			38
	Rochester	Monroe			42
	Saratoga Springs	Saratoga (Seasonal-Peak)	7/1	10/31	38
	Saratoga Springs	Saratoga (Seasonal-Off)	11/1	6/30	38
	Staten Island	Richmond			42
	Suffolk County	Suffolk			38
	Syracuse	Onondaga			34
	Tarrytown	Westchester (except White Plains)			42
	Waterloo/Romulus	Seneca (Seasonal-Peak)	6/15	9/15	34
	Waterloo/Romulus	Seneca (Seasonal-Off)	9/16	6/14	34
	Watkins Glen	Schuyler			34
	West Point	Orange County			34
	White Plains	City limits of White Plains (see Westchester County)			42
NORTH CAROLINA	Atlantic Beach	Carteret (Seasonal-Peak)	6/1	8/31	30
	Atlantic Beach	City limits of Atlantic Beach (Seasonal-Off)	9/1	5/31	30
	Chapel Hill	Orange			38
	Charlotte	Mecklenburg			38
	Cherokee	Swain (Seasonal-Peak)	4/1	10/31	30
	Cherokee	Swain (Seasonal-Off)	11/1	3/31	30
	Fayetteville	Cumberland			34
	Greensboro	Guilford			38
	Kill Devil	Dare (Seasonal-Peak)	5/1	9/30	38
	Kill Devil	Dare (Seasonal-Off)	10/1	2/28	38
	Kill Devil	Dare (Seasonal-Shoulder 1)	3/1	4/30	38
	New Bern/Havelock	Craven			34
	Raleigh	Wake			38
	Research Triangle Park Durham	Durham			42
	Wilmington	New Hanover (Seasonal-Peak)	4/1	9/15	34
	Wilmington	New Hanover (Seasonal-Off)	9/16	3/31	34
	Winston-Salem	Forsyth			38
OHIO	Akron	Summitt			38
	Bellevue	Huron			30
	Cambridge	Guernsey			34
	Cincinnati	Hamilton, Warren			46
	Cleveland	Cuyahoga			42
	Columbus	Franklin			38
	Dayton	Montgomery, Wright-Patterson AFB			30
	Fairborn	Greene			34
	Geneva	Ashtabula			34
	Hamilton	Butler			34
	Lancaster	Fairfield			30
	Port Clinton/Oakharbor	Ottawa (Seasonal-Peak)	6/1	9/5	34
	Port Clinton/Oakharbor	Ottawa (Seasonal-Off)	9/6	5/31	34
	Sandusky	Erie (Seasonal-Peak)	5/1	9/5	38
	Sandusky	Erie (Seasonal-Off)	9/6	4/30	38
	Toledo	Lucas			30
	OKLAHOMA Oklahoma City	OKlahoma			38
OREGON	Ashland	Jackson			42
	Beaverton	Washington			38
OREGON	Bend	Deschutes (Seasonal-Peak)	6/1	9/30	38
	Bend	Deschutes (Seasonal-Off)	10/1	5/31	38
	Clackamas	Clackamas			34
	Crater Lake	Klamath			38
	Eugene	Lane (except Florence)			38
	Florence	City limits of Florence (see Lane County)			34
	Gold Beach	Curry			30
	Lincoln City/Newport	Lincoln			34
	Portland	Multnomah			38
	Seaside	Clatsop (Seasonal-Peak)	7/1	8/31	34
	Seaside	Clatsop (Seasonal-Off)	9/1	6/30	34
PENNSYLVANIA	Allentown	Lehigh			30
	Chester/Radnor/Essington	Delaware (except Wayne)			34
	Easton	Northampton			34
	Erie	Erie			30

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PENNSYLVANIA	Gettysburg	Adams (Seasonal-Peak)	5/1	10/31	34
	Gettysburg	Adams (Seasonal-Off)	11/1	4/30	34
	Harrisburg	Dauphin (except Hershey)			42
	Hershey	City limits of Hershey (See Dauphin County) (Seasonal-Peak)	6/1	9/15	42
	Hershey	City limits of Hershey (See Dauphin County) (Seasonal-Off)	9/16	5/31	42
	King Prussia/Ft. Washington/Bala/CYNWYD	Montgomery (Seasonal-Peak)	4/1	11/30	42
	King Prussia/Ft. Washington/Bala/CYNWYD	Montgomery (Seasonal-Off)	12/1	3/31	42
	Lancaster	Lancaster (Seasonal-Peak)	5/1	10/31	38
	Lancaster	Lancaster (Seasonal-Off)	11/1	4/30	38
	Malvern/Downingtn/Valley Forge	Chester			38
	Mechanicsburg	Cumberland			34
	Philadelphia	Philadelphia			46
	Pittsburgh	Allegheny			46
	Reading	Berks			38
	Scranton	Lackawanna			30
	Warminster	Bucks, Naval Air Development Center			42
	Wayne	City limits of Wayne (See Delaware County)			42
RHODE ISLAND	East Greenwich	Kent County; Naval Construction, Battalion Center, Davisville			38
	Newport	Newport (Seasonal-Peak)	4/1	12/31	42
	Newport	Newport (Seasonal-Off)	1/1	3/31	42
	North Kingstown	Washington			30
	Providence	Providence			42
SOUTH CAROLINA	Aiken	Aiken			30
	Charleston/Berkeley County	Charleston, Berkeley			42
	Columbia	Richland			30
	Greenville	Greenville			38
	Hilton Head	Beaufort (Seasonal-Peak)	3/15	9/30	42
	Hilton Head	Beaufort (Seasonal-Off)	10/1	3/14	42
	Myrtle Beach	Horry County; Myrtle Beach AFB (Seasonal-Peak)	3/1	11/30	42
	Myrtle Beach	Horry County; Myrtle Beach AFB (Seasonal-Off)	12/1	2/28	42
SOUTH DAKOTA	Custer	Custer (Seasonal-Peak)	6/15	8/19	30
	Custer	Custer (Seasonal-Off)	8/20	6/14	30
	Hot Springs	Fall River (Seasonal-Peak)	6/15	10/15	30
	Hot Springs	Fall River (Seasonal-Off)	10/16	6/14	30
	Rapid City	Pennington (Seasonal-Peak)	5/15	9/30	34
	Rapid City	Pennington (Seasonal-Off)	10/1	5/14	34
	Sturgis	Meade (Seasonal-Peak)	6/15	8/15	30
	Sturgis	Meade (Seasonal-Off)	8/16	6/14	30
TENNESSEE	Alcoa/Townsend	Blount			34
	Gatlinburg	Servier (Seasonal-Peak)	5/1	10/31	38
	Gatlinburg	Servier (Seasonal-Off)	11/1	4/30	38
	Memphis	Shelby			38
	Murfreesboro	Rutherford			30
	Nashville	Davidson			42
	Townsend	City Limits of Townsend (See Blount County)			34
TEXAS	Williamson County	Williamson			30
	Amarillo	Potter			30
	Arlington	Tarrant			34
	Austin	Travis			38
	Bryan	Brazos (except College Station)			30
	College Station	City Limits of College Station (See Brazos County)			34
	Corpus Christi	Nueces			38
	Dallas	Dallas			46
	El Paso	El Paso			38
	Fort Davis	Jeff Davis			30
	Fort Worth	City limits of Fort Worth			38
	Galveston	Galveston			42
	Granbury	Hood			30
	Houston	Harris, L.B. Johnson Space Center and Ellington AFB			42
	Killeen	Bell			30
	Laredo	Webb			30

Appendix A to Colorado State Fiscal Rules - Prescribed Maximum Per Diem Rates for CONUS

State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
TEXAS	McAllen	Hidalgo			34
	Plano	Collin			34
	San Antonio	Bexar			42
	South Padre Island	Cameron (Seasonal-Peak)	3/1	8/15	38
	South Padre Island	Cameron (Seasonal-Off)	8/16	2/28	38
UTAH	Waco	McLennan			30
	Bull Frog	Garfield			30
	Cedar City	Iron			34
	Moab	Grand (Seasonal-Peak)	3/15	10/31	34
	Moab	Grand (Seasonal-Off)	11/1	3/14	34
	Ogden/Layton/Davis	Weber and Davis (Seasonal-Peak)	1/15	2/28	34
	Ogden/Layton/Davis	Weber and Davis (Seasonal-Off)	3/1	1/14	34
	Park City	Summit (Seasonal-Peak)	12/15	3/31	46
	Park City	Summit (Seasonal-Off)	4/1	12/14	46
	Provo	Utah (Seasonal-Peak)	1/15	2/28	38
	Provo	Utah (Seasonal-Off)	3/31	10/31	38
	Provo	Utah (Seasonal-Shoulder-1)	11/1	1/14	38
	Salt Lake City	Salt Lake and Dugway Proving Ground and Tooele Army Depot (Seasonal-Peak)	1/15	2/28	42
	Salt Lake City	Salt Lake and Dugway Proving Ground and Tooele Army Depot (Seasonal-Off)	3/1	1/14	42
VERMONT	Burlington/St. Albans	Chittenden and Franklin			38
	Manchester	Bennington			42
	Middlebury	Addison			38
	Montpelier	Washington			30
	White River Junction	Windsor (Seasonal-Peak)	9/15	10/31	34
	White River Junction	Windsor (Seasonal-Off)	11/1	9/14	34
VIRGINIA	*Denotes independent cities				
	Charlottesville	Chase City			42
	Colonial Heights	Colonial Heights			30
	Dinwiddie County	Dinwiddie County			30
	Hopewell	(Independent City)			30
	Lynchburg*				38
	Manassas/Woodbridge	Prince William			34
	Petersburg	(Independent City)			30
	Prince George	Prince George County			30
	Richmond	Chesternfield, Henrico, and Defense Supply Center			38
	Roanoke*				34
	Virginia Beach	Virginia Beach (also Norfolk, Portsmouth and Chesapeake)* (Seasonal-Peak)	4/1	10/31	38
	Virginia Beach	Virginia Beach (also Norfolk, Portsmouth and Chesapeake)* (Seasonal-Off)	11/1	3/31	38
	Wallops Island	Accomack	6/1	9/5	34
	Wallops Island	Accomack	9/6	5/31	34
VIRGINIA	Williamsburg*	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)* (Seasonal-Peak)	4/1	10/31	38
	Williamsburg*	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)* (Seasonal-Off)	11/1	3/31	38
	Wintergreen	Nelson			46
WASHINGTON	Anacortes	Skagit and Island			38
	Bremerton	Kitsap			34
	Everett	Snohomish (except Lynnwood)			38
	Friday Harbor	San Juan (Seasonal-Peak)	5/1	9/30	42
	Friday Harbor	San Juan (Seasonal-Off)	10/1	4/30	42
	Lynnwood	City limits of Lynnwood (See Snohomish County)			34
	Ocean Shores	Grays Harbor (Seasonal-Peak)	4/1	9/30	38
	Ocean Shores	Grays Harbor (Seasonal-Off)	10/1	3/31	38
	Olympia/Tumwater	Thurston			38
	Port Angeles	City limits of Port Angeles (see Clallam County)			38
	Port Townsend	Jefferson			34
	Seattle	King			46
	Sequim	Clallam, except Port Angeles (Seasonal-Peak)	6/29	9/1	34
	Sequim	Clallam, except Port Angeles (Seasonal-Off)	9/2	6/28	34
	Spokane	Spokane			38

Appendix A to Colorado State Fiscal Rules - Prescribed Maximum Per Diem Rates for CONUS

State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
WEST VIRGINIA	Berkeley Springs	Morgan			34
	Charleston	Kanawha			38
	Martinsburg/Hedgesville	Berkeley			30
	Morgantown	Monongalia			34
	Shepherdstown	Jefferson			38
WEST VIRGINIA	Wheeling	Ohio			34
WISCONSIN	Brookfield	Waukesha			38
	Green Bay	Brown			34
	Lake Geneva	Walworth (Seasonal-Peak)	6/1	9/4	38
	Lake Geneva	Walworth (Seasonal-Off)	9/5	5/31	38
	Madison	Dane			38
	Milwaukee	Milwaukee			42
	Racine	Racine			30
	Sheboygan	Sheboygan			30
	Sturgeon Bay	Door (Seasonal-Peak)	5/15	10/15	34
	Sturgeon Bay	Door	10/16	5/14	34
	Wisconsin Dells	Columbia (Seasonal-Peak)	6/1	9/30	38
	Wisconsin Dells	Columbia (Seasonal-Off)	10/1	5/31	38
	Cody	Park (Seasonal-Peak)	5/15	10/15	30
	Cody	Park (Seasonal-Off)	10/16	5/14	30
	Jackson	Teton (Seasonal-Peak)	11/1	9/15	42
	Jackson	Teton (Seasonal-Off)	9/16	10/31	42
_1 Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."					
_2 Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties."					
_3 When a military installation or government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.					

Appendix A to Colorado State Fiscal Rules - Prescribed Maximum Per Diem Rates for CONUS

State	Key City _1	County and/or other defined location _2,3	From	To	* M&IE rate
_4 Federal agencies may submit a request to GSA for review of the costs covered by per diem in a particular city or area where the standard CONUS rate applies when travel to that location is repetitive or on a continuing basis and travelers' experiences indicate that the prescribed rate is inadequate. Other per diem localities listed in this appendix will be reviewed on an annual basis by GSA to determine whether rates are adequate. Requests for per diem rate adjustments shall be submitted by the agency headquarters office to the General Services Administration, Office of Governmentwide Policy, Attn: Travel and Transportation Management Policy Division(MTT), Washington, DC 20405. Agencies should designate an individual responsible for reviewing, coordinating and submitting to GSA any requests from bureaus or subagencies. Requests for rate adjustments shall include a city designation, a description of the surrounding location involved (county or other defined area) and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the locations. Agencies should submit their requests to GSA no later than May 1 in order for a city to be included in the annual review.					
_5 The standard CONUS rate of \$80 (\$50 for lodging and \$30 for M&IE) applies to all per diem localities in the State of North Dakota.					

Appendix B, RULE 5-1 (TRAVEL)

MAXIMUM ALLOWABLE MEAL PER DIEM RATES FOR TRAVEL TO ALASKA, HAWAII, the COMMONWEALTHS OF PUERTO RICO and the NORTHERN MARIANA ISLANDS, and Possessions of the UNITED STATES

Effective December 1, 2001

<u>State</u>	<u>Key City,^{1,2,3}</u>	<u>Effective Dates</u>	<u>Maximum Allowance</u>
Alaska	Anchorage (Incl. Nav.Res.)	05/01 - 09/15	65
		9/16 - 04/30	57
	Barrow		75
	Bethel		63
	Clear AB		55
	Cold Bay		44
	Cold Foot		71
	Copper Center		49
	Cordova		72
	Craig	05/01 - 08/31	65
		09/01 - 04/30	64
	Deadhorse		67
	Delta Junction		50
	Denali National Park	06/01 - 08/31	66
		09/01 - 05/31	63
	Dillingham		60
	Dutch Harbor-Unalaska		67
	Eareckson Air Station		55
	Eielson AFB	05/01 - 09/15	66
		09/16 - 04/30	58
	Elmendorf AFB	05/01 - 09/15	65
		09/16 - 04/30	57
	Fairbanks	05/01 - 09/15	66
		09/16 - 04/30	58
	Ft. Greely		50
	Ft. Richardson	05/01 - 09/15	65
		09/16 - 04/30	57
	Ft. Wainwright	05/01 - 09/15	66
		09/16 - 04/30	58
	Glennallen	05/01 - 09/30	61
		10/01 - 04/30	56
	Healy	06/01 - 08/31	66
		09/01 - 05/31	63
	Homer	05/15 - 09/15	67
		09/16 - 05/14	63
	Juneau		65
	Kaktovik		75
	Kavik Camp		69
	Kenai-Soldotna	04/01 - 10/31	69
		11/01 - 03/31	65
	Kennicott		71
	Ketchikan		64

<u>State</u>	<u>Key City</u> ^{1,2,3}	<u>Effective Dates</u>	<u>Maximum Allowance</u>
Alaska	King Salmon	05/01 - 10/01	80
		10/02 - 04/30	73
	Klawock	05/01 - 08/31	65
		09/01 - 04/30	64
	Kodiak		70
	Kotzebue	05/01 - 08/31	69
		09/01 - 04/30	55
	Kulis Ags	05/01 - 09/15	65
		09/16 - 04/30	57
	McCarthy		71
	Metlakatla	05/30 - 10/01	56
		10/02 - 05/29	54
	Murphy Dome	05/01 - 09/15	66
		09/16 - 04/30	58
	Nome		64
	Nuiqsut		53
	Point Hope		70
	Point Lay		67
	Prudhoe Bay		67
	Seward	05/31 - 09/30	66
		10/01 - 05/30	61
	Sitka-Mt. Edgecombe	05/16 - 09/16	73
		09/17 - 05/17	72
	Skagway		64
	Spruce Cape		70
	Tanana		64
	Umiat		78
	Valdez	05/01 - 10/01	69
		10/02 - 04/30	68
	Wainwright		51
	Wasilla		60
	Wrangell		64
	Yakutat		68
	Other		55
American Samoa			67
Guam	(Incl. All Mil. Instal.)		71
Hawaii	Camp H M Smith		65
	Eastpac Naval Comp Tele Area		65
	Ft. Derussey		65
	Ft. Shafter		65
	Hickam AFB		65
	Honolulu Nav & MC Reserve Center		65
	Hilo		58
Island of Hawaii	Other Locations		54
	Isle of Kauai	05/01 - 11/30	69
		12/01 - 04/30	73
	Isle of Kure		41
	Isle of Maui		72
	Isle of Oahu		65
	Kekaha Pacific Missile Range FAC	05/01 - 11/30	69
		12/01 - 04/30	73

Effective 12/1/01

<u>State</u>	<u>Key City</u> ^{1,2,3}	<u>Effective Dates</u>	<u>Maximum Allowance</u>
Island of Hawaii	Kilauea Military Camp		58
	Lulualei Naval Magazine		65
	MCB Hawaii		65
	NAS Barbers Point		65
	Pearl Harbor (Including all Military)		65
	Schofield Barracks		65
	Wheeler Army Airfield		65
	Other		61
Johnston Atoll			16
Midway Islands			47
Northern Mariana Islands	Rota		72
	Saipan		87
	Other		72
Puerto Rico	Bayamon	04/11 - 12/23	71
		12/24 - 04/10	75
	Carolina	04/11 - 12/23	71
		12/24 - 04/10	75
	Fajardo		54
	Fort Buchanan	04/11 - 12/23	71
		12/24 - 04/10	75
	Humacao		54
	Luis Munoz Marin IAP AGS	04/11 - 12/23	71
		12/24 - 04/10	75
	Mayaguez		59
	Ponce		69
	Roosevelt Roads		54
	Sabana Seca	04/11 - 12/23	71
		12/24 - 04/10	75
	San Juan & Nav Res Sta	04/11 - 12/23	71
		12/24 - 04/10	75
	Other Locations		57
Virgin Islands of the U.S.	St. Croix	04/15 - 12/14	72
		12/15 - 04/14	76
	St. John	04/15 - 12/14	84
		12/15 - 04/14	100
	St. Thomas	04/15 - 12/14	73
		12/15 - 04/14	86
Wake Island			32

¹Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits, including independent entities located within those boundaries."

Effective 12/1/01

²Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties."

³Military installations or government-related facilities (whether or not specifically named) that are located partially within the city or county boundary shall include "all locations that are geographically part of the military installation or government-related facility, even though part(s) of such activities may be located outside the defined per diem locality."

Appendix C, RULE 5-1 (TRAVEL)

MAXIMUM ALLOWABLE MEAL PER DIEM RATES FOR TRAVEL TO FOREIGN COUNTRIES

EFFECTIVE DECEMBER 1, 2001

Country	Location	Season Begin	Season End	M&IE
Afghanistan	[Other]			50
Afghanistan	Kabul			100
Albania	[Other]			25
Albania	Tirana			66
Algeria	[Other]			39
Algeria	Algiers			63
Andorra	Andorra			73
Angola	[Other]			129
Angola	Luanda			129
Antigua and Barbuda	[Other]	16-Apr	14-Dec	18
Antigua and Barbuda	[Other]	15-Dec	15-Apr	18
Antigua and Barbuda	Antigua and Barbuda	15-Dec	15-Apr	91
Antigua and Barbuda	Antigua and Barbuda	16-Apr	14-Dec	84
Argentina	[Other]			56
Argentina	Buenos Aires			106
Armenia	[Other]			50
Armenia	Yerevan			50
Ascension Island	Ascension Island			22
Australia	[Other]			60
Australia	Adelaide			69
Australia	Cairns			64
Australia	Canberra			71
Australia	Melbourne			75
Australia	Perth			79
Australia	Sydney			90
Austria	[Other]			64
Austria	Innsbruck			67
Austria	Linz			65
Austria	Salzburg			62
Austria	Vienna			60
Azerbaijan	[Other]			105
Azerbaijan	Baku			105
Azores	[Other]	1-Apr	31-Oct	41
Azores	[Other]	1-Nov	31-Mar	40
Azores	Faial Island	1-Apr	31-Oct	46
Azores	Faial Island	1-Nov	31-Mar	45
Azores	Ponta Delgada	1-Apr	30-Sep	56
Azores	Ponta Delgada	1-Oct	31-Mar	55
Azores	Sao Miguel Island	1-Apr	30-Sep	56
Azores	Sao Miguel Island	1-Oct	31-Mar	55
Bahamas, The	[Other]			85
Bahamas, The	Andros Island			85

Effective December 1, 2001

Country	Location	Season Begin	Season End	M&IE
Bahamas, The	Andros Island (AUTEC)			10
Bahamas, The	Eleuthera Island			87
Bahamas, The	Grand Bahama Island	15-Dec	15-Apr	102
Bahamas, The	Grand Bahama Island	16-Apr	14-Dec	98
Bahamas, The	Nassau	17-Nov	16-Jun	132
Bahamas, The	Nassau	17-Jun	16-Nov	128
Bahrain	Bahrain			96
Balearic Islands	Balearic Islands			74
Bangladesh	[Other]			45
Bangladesh	Dhaka			58
Barbados	Barbados	16-Apr	14-Dec	97
Barbados	Barbados	15-Dec	15-Apr	109
Belarus	[Other]			49
Belarus	Minsk			49
Belgium	[Other]			60
Belgium	Antwerp			70
Belgium	Bertrix			31
Belgium	Brugge			70
Belgium	Brussels			79
Belgium	Diegem			79
Belgium	Florennes			31
Belgium	Gent			43
Belgium	Gosselies			58
Belgium	Herstal			35
Belgium	Leuven			52
Belgium	Liege			35
Belgium	Mons			58
Belgium	Ostende			70
Belgium	SHAPE/Chievres			58
Belgium	Zaventem			79
Belize	[Other]			80
Belize	Belize City			80
Benin	[Other]			39
Benin	Cotonou			47
Bermuda	Bermuda	1-Dec	31-Mar	121
Bermuda	Bermuda	1-Apr	30-Nov	125
Bhutan	Bhutan			19
Bolivia	[Other]			29
Bolivia	Cochabamba			38
Bolivia	La Paz			41
Bolivia	Santa Cruz			39
Bosnia-Herzegovina	[Other]			54
Bosnia-Herzegovina	Sarajevo			54
Botswana	[Other]			47
Botswana	Gaborone			47
Botswana	Kasane			35
Botswana	Selebi Phikwe			47
Brazil	[Other]			56

Effective December 1, 2001

Country	Location	Season Begin	Season End	M&IE
Brazil	Angra dos Reis			61
Brazil	Belem			67
Brazil	Belo Horizonte			76
Brazil	Brasilia			62
Brazil	Campinas			64
Brazil	Campo Grande			48
Brazil	Curitiba			73
Brazil	Fortaleza			61
Brazil	Foz do Iguacu			57
Brazil	Goiania			82
Brazil	Joao Pessoa			50
Brazil	Manaus			63
Brazil	Natal			55
Brazil	Peixoto			32
Brazil	Porto Alegre			54
Brazil	Recife, Pernambuco			73
Brazil	Ribeirao Preto			62
Brazil	Rio de Janeiro			77
Brazil	Salvador da Bahia			43
Brazil	Sao Luis			56
Brazil	Sao Paulo			82
Brazil	Teresina			55
British West Indies	[Other]	1-Dec	30-Apr	58
British West Indies	[Other]	1-May	30-Nov	55
British West Indies	Anguilla	1-Dec	30-Apr	115
British West Indies	Anguilla	1-May	30-Nov	100
British West Indies	Cayman Islands	1-Dec	30-Apr	83
British West Indies	Cayman Islands	1-May	30-Nov	80
British West Indies	Virgin Islands, British	1-Dec	30-Apr	62
British West Indies	Virgin Islands, British	1-May	30-Nov	57
Brunei	[Other]			48
Brunei	Bandar Seri Begawan			82
Bulgaria	[Other]			46
Bulgaria	Bourgas			25
Bulgaria	Plovdiv			22
Bulgaria	Ruse			32
Bulgaria	Sofia			59
Bulgaria	Varna			55
Burkina	[Other]			29
Burkina	Bobo Dioulasso			29
Burkina	Ouagadougou			41
Burma	[Other]			24
Burma	Rangoon			58
Burundi	[Other]			60
Burundi	Bujumbura			60
Cambodia	[Other]			30
Cambodia	Phnom Penh			67
Cambodia	Siem Riep			30

Effective December 1, 2001

Country	Location	Season Begin	Season End	M&IE
Cameroon	[Other]			16
Cameroon	Douala			58
Cameroon	Yaounde			59
Canada	[Other]			55
Canada	Banff	1-May	31-Oct	51
Canada	Banff	1-Nov	30-Apr	47
Canada	Calgary			68
Canada	Dartmouth			61
Canada	Edmonton			53
Canada	Fredericton			49
Canada	Gander, Newfoundland			44
Canada	Halifax			61
Canada	Mississauga			55
Canada	Moncton			75
Canada	Montreal			64
Canada	Northwest Territories			53
Canada	Ottawa			56
Canada	Prince Edward Island	23-May	31-Oct	58
Canada	Prince Edward Island	1-Nov	22-May	54
Canada	Quebec	1-May	30-Sep	95
Canada	Quebec	1-Oct	30-Apr	84
Canada	Richmond	1-May	15-Oct	76
Canada	Richmond	16-Oct	30-Apr	73
Canada	Saint John's	1-Jan	31-Dec	76
Canada	Sidney	16-Oct	30-Apr	74
Canada	Sidney	1-May	15-Oct	80
Canada	Toronto	1-May	31-Dec	76
Canada	Toronto	1-Jan	30-Apr	74
Canada	Vancouver	1-May	15-Oct	87
Canada	Vancouver	16-Oct	30-Apr	81
Canada	Victoria	1-May	15-Oct	80
Canada	Victoria	16-Oct	30-Apr	74
Canada	Winnipeg			49
Canary Islands	Canary Islands			35
Cape Verde	[Other]			46
Cape Verde	Boa Vista Island			46
Cape Verde	Praia			71
Cape Verde	Sal Island			82
Cape Verde	Sao Tiago Island			23
Cape Verde	Sao Vicente Island			67
Central African Republic	[Other]			61
Central African Republic	Bangui			61
Chad	[Other]			23
Chad	Ndjamena			63
Chagos Archipelago	Chagos Archipelago			29
Chile	[Other]			85
Chile	Santiago			85
China	[Other]			51

Effective December 1, 2001

Country	Location	Season Begin	Season End	M&IE
China	Beijing			81
China	Chengdu			80
China	Chongqing			83
China	Dalian			64
China	Fuzhou			57
China	Guangzhou			101
China	Hangzhou			52
China	Harbin			82
China	Kunming			75
China	Lhasa			100
China	Nanjing			66
China	Shanghai			105
China	Shantou			50
China	Shenyang			79
China	Shenzhen			57
China	Tianjin			88
China	Xiamen			52
China	Xian			55
Cocos (Keeling) Islands	Cocos Islands			50
Colombia	[Other]			35
Colombia	Barranquilla			65
Colombia	Bogota			52
Colombia	Buenaventura			78
Colombia	Cali			76
Colombia	Cartagena			84
Colombia	Medellin			71
Colombia	San Andres			69
Colombia	Santa Marta			46
Comoros	[Other]			45
Comoros	Moroni			81
Congo	[Other]			57
Congo	Brazzaville			57
Congo, Democratic Republic	[Other]			117
Congo, Democratic Republic	Bukavu			147
Congo, Democratic Republic	Goma			134
Congo, Democratic Republic	Kinshasa			114
Congo, Democratic Republic	Lubumbashi			117
Congo, Democratic Republic	Mbuji Mayi, Kasai			109
Cook Islands	[Other]			39
Cook Islands	Rarotonga			39
Costa Rica	[Other]			73
Costa Rica	San Jose			73
Cote D'Ivoire	[Other]			30
Cote D'Ivoire	Abidjan			46
Cote D'Ivoire	Yamoussoukro			47
Croatia	[Other]			66
Croatia	Zagreb			66
Cuba	[Other]			56

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Country	Location	Season Begin	Season End	M&IE
Cuba	Guantanamo Bay			32
Cuba	Havana			78
Cyprus	[Other]	16-Mar	15-Nov	45
Cyprus	[Other]	16-Nov	15-Mar	44
Cyprus	Limassol			57
Cyprus	Nicosia			63
Czech Republic	[Other]			41
Czech Republic	Prague			76
Denmark	[Other]			67
Denmark	Aalborg			86
Denmark	Copenhagen			80
Djibouti	[Other]			102
Djibouti	Djibouti City			102
Dominica	Dominica			77
Dominican Republic	[Other]			47
Dominican Republic	La Romana	21-Dec	16-Apr	85
Dominican Republic	La Romana	17-Apr	20-Dec	81
Dominican Republic	Puerto Plata	22-Dec	18-Apr	67
Dominican Republic	Puerto Plata	19-Apr	21-Dec	67
Dominican Republic	Santo Domingo	1-Jan	31-Dec	73
Dominican Republic	Sosua	22-Dec	18-Apr	67
Dominican Republic	Sosua	19-Apr	21-Dec	67
East Timor	East Timor			48
Easter Island	Easter Island			66
Ecuador	[Other]			47
Ecuador	Cuenca			31
Ecuador	Guayaquil			57
Ecuador	Manta			47
Ecuador	Quito			60
Egypt	[Other]			47
Egypt	Alexandria			56
Egypt	Aswan			54
Egypt	Bir Taba			42
Egypt	Cairo			70
Egypt	El Arish			50
Egypt	Hurghada			52
Egypt	Luxor	1-Oct	30-Apr	61
Egypt	Luxor	1-May-01	30-Sep	54
Egypt	Marsa Matrouh			49
Egypt	MFO Bases			4
Egypt	Port Said			56
Egypt	Sharm el Sheikh			53
Egypt	Sidi Abdel Rahman			51
Egypt	St. Catherine			52
El Salvador	[Other]			32
El Salvador	San Salvador			61
Equatorial Guinea	[Other]			45
Equatorial Guinea	Malabo			45

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Country	Location	Season Begin	Season End	M&IE
Eritrea	[Other]			26
Eritrea	Asmara			34
Estonia	[Other]			62
Estonia	Tallinn			62
Ethiopia	[Other]			20
Ethiopia	Addis Ababa			61
Falkland Islands	Falkland Islands			78
Faroe Islands	Faroe Islands			52
Fiji	[Other]			39
Fiji	Korolevu			71
Fiji	Nadi			71
Fiji	Suva			62
Finland	[Other]			68
Finland	Helsinki			93
France	[Other]			68
France	Aix-en-Provence			74
France	Bordeaux			75
France	Cannes	1-Nov	31-Mar	83
France	Cannes	1-Apr	31-Oct	85
France	Clermont-Ferrand			78
France	Istres			74
France	Lille			82
France	Lyon			91
France	Marignane			63
France	Marseille			93
France	Metz			69
France	Montpellier			70
France	Mulhouse			81
France	Nancy			81
France	Nice			94
France	Paris			80
France	Sevres			70
France	Strasbourg			73
France	Suresnes			70
France	Toulouse			84
French Guiana	French Guiana			63
French Polynesia	French Polynesia			114
Gabon	[Other]			50
Gabon	Libreville			67
Gambia, The	[Other]			19
Gambia, The	Banjul	1-Nov	30-Apr	32
Gambia, The	Banjul	1-May	31-Oct	31
Georgia, Republic of	[Other]			73
Georgia, Republic of	Tbilisi			73
Germany	[Other]			49
Germany	Aachen			59
Germany	Bad Honnef			69
Germany	Berlin			88

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Country	Location	Season Begin	Season End	M&IE
Germany	Boeblingen			72
Germany	Bonames			65
Germany	Bonn			69
Germany	Bremen			47
Germany	Chemnitz			63
Germany	Cologne			81
Germany	Delmenhorst			47
Germany	Dresden			68
Germany	Duesseldorf			86
Germany	Echterdingen			72
Germany	Erfurt			55
Germany	Erlangen			47
Germany	Eschborn			65
Germany	Essen			43
Germany	Esslingen			72
Germany	Frankfurt am Main			65
Germany	Fuerth			47
Germany	Garmisch-Partenkirchen			60
Germany	Germering			43
Germany	Giebelstadt			45
Germany	Hamburg			68
Germany	Hannover			40
Germany	Heidelberg			52
Germany	Herongen			86
Germany	Herrsching			43
Germany	Herzogenaurach			47
Germany	Hoechst			65
Germany	Ingolstadt			54
Germany	Kaiserslautern, Landkreis			55
Germany	Kalkar			86
Germany	Kitzingen			44
Germany	Koenigswinter			69
Germany	Konstanz			45
Germany	Kornwestheim			72
Germany	Leipzig			62
Germany	Ludwigsburg			72
Germany	Moenchen-Gladbach			86
Germany	Munich			88
Germany	Nellingen			72
Germany	Neu Ulm			63
Germany	Niederbachem			69
Germany	Nuernberg			47
Germany	Oberammergau			60
Germany	Offenbach			65
Germany	Osnabrueck			44
Germany	Rhoendorf			69
Germany	Roedelheim			65
Germany	Rostock Warnemuende			62

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Country	Location	Season Begin	Season End	M&IE
Germany	Saarbruecken			57
Germany	Schwabach			47
Germany	Schwerin			47
Germany	Sembach			55
Germany	Sindelfingen			72
Germany	Starnberg			44
Germany	Stuttgart			72
Germany	Sylt Island			49
Germany	Tuebingen			72
Germany	Twisteden			86
Germany	Ulm			63
Germany	Wahn			69
Germany	Weimar			60
Germany	Wuerzburg			44
Germany	Zirndorf			47
Ghana	[Other]			42
Ghana	Accra			58
Ghana	Kumasi			42
Gibraltar	Gibraltar			58
Greece	[Other]			39
Greece	Araxos			28
Greece	Argyroupolis			75
Greece	Athens			65
Greece	Iraklion (Crete)	1-Apr	31-Oct	32
Greece	Iraklion (Crete)	1-Nov	31-Mar	31
Greece	Mt. Hortiatiss			75
Greece	Perivolaki			75
Greece	Rhodes (Island of)	1-May	31-Oct	41
Greece	Rhodes (Island of)	1-Nov	30-Apr	39
Greece	Tanagra			33
Greece	Thessaloniki			75
Greenland	Greenland			54
Grenada	Grenada	21-Dec	15-Apr	91
Grenada	Grenada	16-Apr	20-Dec	88
Guadeloupe	[Other]	1-Jan	31-Dec	80
Guadeloupe	Saint Martin (French Pa	15-Dec	30-Apr	73
Guadeloupe	Saint Martin (French Pa	1-May	14-Dec	66
Guatemala	[Other]			49
Guatemala	Guatemala City			54
Guinea	[Other]			48
Guinea	Conakry			55
Guinea-Bissau	[Other]			37
Guinea-Bissau	Bissau			58
Guyana	[Other]			57
Guyana	Georgetown			57
Haiti	[Other]			55
Haiti	Petionville			88
Haiti	Port-au-Prince			88

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Country	Location	Season Begin	Season End	M&IE
Holy See, The	Holy See, The			102
Honduras	[Other]			31
Honduras	Bay Islands			54
Honduras	Puerto Cortes			41
Honduras	San Pedro Sula			62
Honduras	Tegucigalpa			51
Honduras	Tela			29
Honduras	Trujillo			40
Hong Kong	Hong Kong			122
Hungary	[Other]			41
Hungary	Budapest			62
Iceland	[Other]			76
Iceland	Keflavik-Grindavik			98
Iceland	Reykjavik	1-May	30-Sep	120
Iceland	Reykjavik	1-Oct	30-Apr	119
India	[Other]			53
India	Agra			64
India	Bangalore			64
India	Calcutta			75
India	Chennai			52
India	Mumbai			76
India	New Delhi			70
Indonesia	[Other]			35
Indonesia	Bali			77
Indonesia	Bandung			51
Indonesia	Batam			43
Indonesia	Jakarta			70
Indonesia	Jayapura			40
Indonesia	Medan			46
Indonesia	Surabaya			58
Indonesia	Timika, Irian Jaya			68
Iran	[Other]			58
Iran	Tehran			58
Iraq	[Other]			22
Iraq	Baghdad			20
Iraq	Northern Iraq			22
Ireland	[Other]			48
Ireland	Adare			61
Ireland	Dublin			85
Ireland	Limerick			55
Israel	[Other]			84
Israel	Eilat			87
Israel	En Boqeq			81
Israel	Haifa			75
Israel	Sedom			81
Israel	Tel Aviv			102
Israel	Tiberias			73
Italy	[Other]			72

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Country	Location	Season Begin	Season End	M&IE
Italy	Bari			52
Italy	Bologna			89
Italy	Ferrara			81
Italy	Florence			100
Italy	Gaeta	1-Jul	31-Aug	56
Italy	Gaeta	1-Sep	30-Jun	54
Italy	Genoa			61
Italy	La Spezia			94
Italy	Milan			109
Italy	Modena			76
Italy	Naples			71
Italy	Pisa			82
Italy	Ravenna			85
Italy	Reggio Emilia			88
Italy	Rimini			81
Italy	Rome			102
Italy	Siena			87
Italy	Trieste			69
Italy	Turin			55
Italy	Venice			76
Italy	Verona			62
Italy	Vicenza			38
Jamaica	[Other]			94
Jamaica	Kingston			94
Japan	[Other]			68
Japan	Akashi			127
Japan	Akita			90
Japan	Amagasaki			127
Japan	Aomori			92
Japan	Asahikawa			77
Japan	Ashiya			140
Japan	Awashima			182
Japan	Beppu			98
Japan	Chitose			86
Japan	Fukui			73
Japan	Fukuoka			107
Japan	Fukuyama			78
Japan	Gifu			107
Japan	Hamamatsu			77
Japan	Hiroshima			83
Japan	Itazuke			107
Japan	Izumisano			81
Japan	Kagoshima			79
Japan	Kanazawa			91
Japan	Kitakyushu			102
Japan	Kochi			76
Japan	Komaki			102
Japan	Kumamoto			90

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Country	Location	Season Begin	Season End	M&IE
Japan	Kurashiki			108
Japan	Kure			79
Japan	Kushiro			76
Japan	Kyoto			110
Japan	Matsue			68
Japan	Matsuyama			83
Japan	Miyazaki			111
Japan	Morioka			73
Japan	Nagasaki			116
Japan	Nagoya			108
Japan	Nara			109
Japan	Narita			81
Japan	Niigata			87
Japan	Nishinomiya			140
Japan	Obihiro			69
Japan	Oita			92
Japan	Okayama			80
Japan	Okinawa Prefecture			72
Japan	Osaka-Kobe			127
Japan	Otsu			137
Japan	Oyama			79
Japan	Sapporo	1-Dec	28-Feb	94
Japan	Sapporo	1-May	31-Oct	94
Japan	Sapporo	1-Mar	30-Apr	91
Japan	Sapporo	1-Nov	30-Nov	91
Japan	Sasebo			75
Japan	Sendai			83
Japan	Shiga			89
Japan	Takamatsu			83
Japan	Takayama			96
Japan	Tokushima			80
Japan	Tokyo City			119
Japan	Tokyo-To			93
Japan	Tottori			83
Japan	Toyama			85
Japan	Toyonaka			131
Japan	Tsu			96
Japan	Wakayama			84
Japan	Yamato			74
Japan	Yokohama			112
Japan	Yokota			51
Jerusalem	Jerusalem			100
Jordan	[Other]			51
Jordan	Amman			72
Kazakhstan	[Other]			34
Kazakhstan	Almaty			119
Kazakhstan	Astana			90
Kenya	[Other]			33

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Country	Location	Season Begin	Season End	M&IE
Kenya	Mombasa	1-Jul	30-Nov	46
Kenya	Mombasa	1-Apr	30-Jun	42
Kenya	Mombasa	1-Dec	31-Mar	44
Kenya	Nairobi			69
Kenya	Nanyuki			21
Kiribati	[Other]			30
Kiribati	Christmas Island			30
Kiribati	Tarawa			30
Korea	[Other]			54
Korea	Changwon			75
Korea	Cheju			88
Korea	Chinhae			33
Korea	Chinju			72
Korea	Chongju			66
Korea	Chonju			68
Korea	Chung Ju			65
Korea	Kimhae			66
Korea	Kwangju			85
Korea	Kyongju			85
Korea	Masan			76
Korea	Pusan			78
Korea	Pyongtaek			52
Korea	Seoul			59
Korea	Sokcho			58
Korea	Taegu			88
Korea	Taejon			78
Korea	Uijongbu			54
Korea	Ulsan			68
Korea, Dem. People's Rep.	[Other]			34
Korea, Dem. People's Rep.	Pyongyang			34
Kuwait	[Other]			91
Kuwait	Kuwait City			91
Kyrgyzstan	[Other]			84
Kyrgyzstan	Bishkek			84
Laos	[Other]			49
Laos	Vientiane			49
Latvia	[Other]			73
Latvia	Riga			73
Lebanon	[Other]			82
Lebanon	Beirut			82
Lesotho	[Other]			22
Lesotho	Maseru			36
Liberia	[Other]			79
Liberia	Camp Schiefflin			53
Liberia	Monrovia			79
Libya	[Other]			79
Libya	Benghazi			79
Libya	Misurata			79

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Country	Location	Season Begin	Season End	M&IE
Libya	Sirte			79
Libya	Tripoli			107
Liechtenstein	Liechtenstein			67
Lithuania	[Other]			58
Lithuania	Vilnius			58
Luxembourg	Luxembourg			60
Macau	Macau			97
Macedonia, The Former Yugoslav Republic of	[Other]			71
Macedonia, The Former Yugoslav Republic of	Skopje			71
Madagascar	[Other]			48
Madagascar	Antananarivo			48
Madeira Islands	Madeira Islands			48
Malawi	[Other]			34
Malawi	Blantyre			54
Malawi	Lilongwe			51
Malaysia	[Other]			45
Malaysia	Johor Bahru			42
Malaysia	Kota Kinabalu, Sabah			60
Malaysia	Kuala Lumpur			43
Maldives	Maldives	1-May	31-Oct	88
Maldives	Maldives	1-Nov	30-Apr	92
Mali	[Other]			25
Mali	Bamako			42
Malta	Malta			66
Marshall Islands	[Other]			25
Marshall Islands	Kwajalein Atoll			56
Marshall Islands	Majuro			56
Martinique	Martinique	15-Dec	15-Apr	86
Martinique	Martinique	16-Apr	14-Dec	84
Mauritania	[Other]			28
Mauritania	Nouadhibou			28
Mauritania	Nouakchott			42
Mauritius	Mauritius			81
Mexico	[Other]			65
Mexico	Acapulco			92
Mexico	Cabo San Lucas			87
Mexico	Campeche			54
Mexico	Cancun			102
Mexico	Chihuahua			66
Mexico	Ciudad Juarez			64
Mexico	Colima			43
Mexico	Cozumel			79
Mexico	Cuernavaca			73
Mexico	Culiacan			48
Mexico	Ensenada			69
Mexico	Guadalajara			79
Mexico	Hermosillo			59
Mexico	Huatulco			83

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Country	Location	Season Begin	Season End	M&IE
Mexico	Ixtapa Zihuatanejo			88
Mexico	La Paz			59
Mexico	Manzanillo			49
Mexico	Matamoros			44
Mexico	Mazatlan			56
Mexico	Merida			70
Mexico	Mexicali			62
Mexico	Mexico City, D.F.			96
Mexico	Monterrey			89
Mexico	Morelia			64
Mexico	Nogales			46
Mexico	Nuevo Laredo			78
Mexico	Puebla			75
Mexico	Puerto Vallarta			68
Mexico	Queretaro			59
Mexico	San Carlos			51
Mexico	San Jose del Cabo			75
Mexico	San Miguel de Allende			59
Mexico	Tapachula			57
Mexico	Tijuana			62
Mexico	Veracruz			71
Mexico	Zacatecas			57
Micronesia	[Other]			47
Micronesia	Chuuk			55
Micronesia	Pohnpei			48
Micronesia	Yap			65
Moldova	[Other]			55
Moldova	Chisinau			55
Monaco	Monaco	1-Apr	31-Oct	95
Monaco	Monaco	1-Nov	31-Mar	90
Mongolia	[Other]			44
Mongolia	Ulaanbaatar			62
Morocco	[Other]			55
Morocco	Casablanca			82
Morocco	Fes			65
Morocco	Marrakech			64
Morocco	Rabat			72
Morocco	Sale			45
Morocco	Tangier			40
Mozambique	[Other]			68
Mozambique	Maputo			68
Namibia	[Other]			47
Namibia	Etosha			32
Namibia	Swakopmund			37
Namibia	Windhoek			47
Nauru	Nauru			37
Nepal	[Other]			36
Nepal	Kathmandu			71

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Country	Location	Season Begin	Season End	M&IE
Nepal	Pokhara			52
Netherlands	[Other]			45
Netherlands	Amsterdam			66
Netherlands	Hague, The			63
Netherlands	Leiden			52
Netherlands	Lisse			53
Netherlands	Noordwijk			48
Netherlands	Papendrecht			64
Netherlands	Rotterdam			64
Netherlands	Schiphol			79
Netherlands	Utrecht			66
Netherlands	Ypenburg			63
Netherlands Antilles	[Other]	15-Dec	14-Apr	65
Netherlands Antilles	[Other]	15-Apr	14-Dec	65
Netherlands Antilles	Aruba	19-Dec	3-Apr	108
Netherlands Antilles	Aruba	4-Apr	18-Dec	102
Netherlands Antilles	Bonaire	15-Apr	14-Dec	99
Netherlands Antilles	Bonaire	15-Dec	14-Apr	104
Netherlands Antilles	Curacao	15-Dec	14-Apr	83
Netherlands Antilles	Curacao	15-Apr	14-Dec	79
Netherlands Antilles	Saba	15-Dec	14-Apr	68
Netherlands Antilles	Saba	15-Apr	14-Dec	64
Netherlands Antilles	Sint Maarten (Dutch Par	15-Dec	14-Apr	86
Netherlands Antilles	Sint Maarten (Dutch Par	15-Apr	14-Dec	80
New Caledonia	New Caledonia			72
New Zealand	[Other]			50
New Zealand	Auckland			59
New Zealand	Christchurch			53
New Zealand	Queenstown			53
New Zealand	Rotarua			52
New Zealand	Wellington			60
Nicaragua	[Other]			42
Nicaragua	Managua			76
Nicaragua	Matagalpa			42
Niger	[Other]			20
Niger	Niamey			44
Nigeria	[Other]			43
Nigeria	Abuja			68
Nigeria	Lagos			71
Niue	Niue			31
Norway	[Other]			93
Norway	Oslo			93
Norway	Stavanger			56
Oman	[Other]			55
Oman	Muscat			92
Other Foreign Localities	Other Foreign Localities			15
Pakistan	[Other]			36
Pakistan	Faisalabad			44

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Country	Location	Season Begin	Season End	M&IE
Pakistan	Islamabad (incl. Rawalpindi)			60
Pakistan	Karachi			36
Pakistan	Lahore			43
Pakistan	Peshawar			36
Pakistan	Quetta			36
Palau, Republic of	[Other]			71
Palau, Republic of	Koror			71
Panama	[Other]			36
Panama	Colon			56
Panama	Contadora	15-Dec	30-Apr	55
Panama	Contadora	1-May	14-Dec	55
Panama	Panama City			56
Panama	Santiago, Veraguas			26
Panama	Volcan			63
Papua New Guinea	[Other]			53
Papua New Guinea	Port Moresby			53
Paraguay	[Other]			48
Paraguay	Asuncion			54
Paraguay	Ciudad del Este			61
Paraguay	Encarnacion			34
Peru	[Other]			39
Peru	Cuzco			67
Peru	Lima			67
Peru	Paracas			54
Peru	Piura			34
Philippines	[Other]			45
Philippines	Cebu			73
Philippines	Davao City			71
Philippines	Manila			60
Poland	[Other]			57
Poland	Krakow			67
Poland	Poznan			53
Poland	Szczecin			56
Poland	Warsaw			81
Poland	Wroclaw			61
Portugal	[Other]			36
Portugal	Cascais	1-Apr	31-Oct	45
Portugal	Cascais	1-Nov	31-Mar	44
Portugal	Estoril	1-Apr	31-Oct	45
Portugal	Estoril	1-Nov	31-Mar	44
Portugal	Lisbon			47
Portugal	Oeiras	1-Nov	31-Mar	44
Portugal	Oeiras	1-Apr	31-Oct	45
Portugal	Oporto			44
Qatar	[Other]			69
Qatar	Doha			69
Reunion	Reunion			33
Romania	[Other]			42

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Country	Location	Season Begin	Season End	M&IE
Romania	Bucharest			61
Russia	[Other]			88
Russia	Moscow			103
Russia	Saint Petersburg			102
Russia	Vladivostok			95
Rwanda	[Other]			60
Rwanda	Kigali			60
Saint Helena	Saint Helena			16
Saint Kitts and Nevis	Saint Kitts and Nevis	1-Dec	30-Apr	96
Saint Kitts and Nevis	Saint Kitts and Nevis	1-May	30-Nov	92
Saint Lucia	Saint Lucia	1-Dec	30-Apr	73
Saint Lucia	Saint Lucia	1-May	30-Nov	68
Saint Vincent and the Grenadines	Saint Vincent and the Grenadines	1-Dec	30-Apr	90
Saint Vincent and the Grenadines	Saint Vincent and the Grenadines	1-May	30-Nov	89
Samoa	Samoa			55
San Marino	San Marino			64
Sao Tome and Principe	Sao Tome and Principe			92
Saudi Arabia	[Other]			79
Saudi Arabia	Jeddah			75
Saudi Arabia	Riyadh			75
Senegal	[Other]			30
Senegal	Dakar			42
Seychelles	Seychelles			81
Sierra Leone	[Other]			58
Sierra Leone	Freetown			58
Singapore	Singapore			81
Slovakia	[Other]			41
Slovakia	Bratislava			42
Slovenia	[Other]			70
Slovenia	Ljubljana			70
Solomon Islands	Solomon Islands			67
Somalia	[Other]			20
Somalia	Mogadishu			38
South Africa	[Other]			28
South Africa	Cape Town	1-Oct	30-Apr	51
South Africa	Cape Town	1-May	30-Sep	50
South Africa	Durban			38
South Africa	Johannesburg			45
South Africa	Pretoria			61
South Africa	Sun City			76
Spain	[Other]			58
Spain	Barcelona			93
Spain	Bilbao			68
Spain	Fuengirola			42
Spain	Gerona			66
Spain	Getafe			70
Spain	La Coruna			34
Spain	Lerida			80

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Country	Location	Season Begin	Season End	M&IE
Spain	Logrono			64
Spain	Madrid			70
Spain	Malaga			42
Spain	Marbella			42
Spain	Oviedo			67
Spain	Pamplona	1-Jul	30-Sep	72
Spain	Pamplona	1-Oct	30-Jun	66
Spain	San Sebastian			67
Spain	Santander			67
Spain	Santiago de Compostela			46
Spain	Seville Province			56
Spain	Tarragona			77
Spain	Torrejon AB			70
Spain	Torremolinos			42
Spain	Valencia			53
Spain	Vitoria			65
Spain	Zaragoza			74
Sri Lanka	[Other]			41
Sri Lanka	Ahungalla			58
Sri Lanka	Bentota			42
Sri Lanka	Colombo			53
Sri Lanka	Galle			43
Sudan	[Other]			23
Sudan	Khartoum			69
Suriname	[Other]			49
Suriname	Paramaribo			49
Swaziland	[Other]			16
Swaziland	Mbabane			37
Sweden	[Other]			97
Sweden	Stockholm			97
Switzerland	[Other]			75
Switzerland	Basel			104
Switzerland	Bern			99
Switzerland	Davos			108
Switzerland	Geneva			122
Switzerland	Klosters			107
Switzerland	Lugano			104
Switzerland	Montreux			106
Switzerland	Zurich			93
Syria	[Other]			68
Syria	Damascus			68
Taiwan	[Other]			67
Taiwan	Kaohsiung			70
Taiwan	Taichung			71
Taiwan	Taipei			101
Tajikistan	[Other]			39
Tajikistan	Dushanbe			39
Tanzania	[Other]			52

Effective December 1, 2001

Country	Location	Season Begin	Season End	M&IE
Tanzania	Dar es Salaam			63
Thailand	[Other]			42
Thailand	Bangkok			57
Thailand	Cha-am			31
Thailand	Chiang Mai			35
Thailand	Hua Hin			33
Thailand	Jomtien			40
Thailand	Khon Kaen			39
Thailand	Nakhon Ratchasima			43
Thailand	Nong Khai			42
Thailand	Pattaya City			40
Thailand	Phet Buri			31
Thailand	Phuket			46
Thailand	Prachuap Khiri Khan			33
Thailand	Pran Buri			33
Thailand	Samui Island			35
Togo	[Other]			22
Togo	Lama Kara			26
Togo	Lome			52
Tokelau Islands	Tokelau Islands			18
Tonga	[Other]			38
Tonga	Nukualofa			38
Trinidad and Tobago	[Other]			63
Trinidad and Tobago	Port of Spain			63
Trinidad and Tobago	Tobago	21-Dec	15-Apr	172
Trinidad and Tobago	Tobago	16-Apr	20-Dec	169
Tunisia	[Other]			48
Tunisia	Carthage			59
Tunisia	Gammarth			59
Tunisia	Lamarsa			59
Tunisia	Tunis			59
Turkey	[Other]			79
Turkey	Adana-Incirlık			31
Turkey	Ankara			54
Turkey	Antalya			88
Turkey	Aydin			77
Turkey	Bursa			87
Turkey	Camaklı			79
Turkey	Elmadag			54
Turkey	Istanbul			68
Turkey	Izmir-Cigli			62
Turkey	Manzarali			54
Turkey	Mersin			85
Turkey	Nevsehir			88
Turkey	Yamanlar			62
Turkmenistan	[Other]			81
Turkmenistan	Ashgabat			81
Turks and Caicos Islands	Turks and Caicos Islands			90

Effective December 1, 2001

Country	Location	Season Begin	Season End	M&IE
Tuvalu	Tuvalu			38
Uganda	[Other]			26
Uganda	Entebbe			57
Uganda	Kampala			68
Ukraine	[Other]			50
Ukraine	Kiev			87
United Arab Emirates	[Other]			83
United Arab Emirates	Abu Dhabi			83
United Arab Emirates	Dubai			104
United Kingdom	[Other]			67
United Kingdom	Aberdeen			74
United Kingdom	Beaconsfield			58
United Kingdom	Belfast			85
United Kingdom	Birmingham			80
United Kingdom	Bournemouth			68
United Kingdom	Brighton			84
United Kingdom	Bristol			76
United Kingdom	Bury St. Edmunds			55
United Kingdom	Cambridge			61
United Kingdom	Canterbury			74
United Kingdom	Cardiff, Wales			69
United Kingdom	Caversham			82
United Kingdom	Crawley			82
United Kingdom	Dover			59
United Kingdom	Edinburgh			97
United Kingdom	Ft. Halstead			63
United Kingdom	Gatwick			92
United Kingdom	Glasgow			66
United Kingdom	Harrogate			55
United Kingdom	High Wycombe			68
United Kingdom	Horley			82
United Kingdom	Inverness			62
United Kingdom	Liverpool			67
United Kingdom	London			82
United Kingdom	Manchester			78
United Kingdom	Menwith Hill			56
United Kingdom	Nottingham			46
United Kingdom	Oxford			74
United Kingdom	Plymouth			71
United Kingdom	Poole			91
United Kingdom	Portsmouth			95
United Kingdom	Reading			82
United Kingdom	Rochester			73
United Kingdom	Southampton			71
United Kingdom	Winchester			103
Uruguay	[Other]			54
Uruguay	Montevideo			101
Uruguay	Punta del Este	16-Mar	14-Dec	124

Effective December 1, 2001

Country	Location	Season Begin	Season End	M&IE
Uruguay	Punta del Este	15-Dec	15-Mar	135
Uzbekistan	[Other]			101
Uzbekistan	Tashkent			101
Vanuatu	[Other]			13
Vanuatu	Port Vila			68
Vanuatu	Santos			47
Vanuatu	Tanna Island			47
Venezuela	[Other]			89
Venezuela	Caracas			89
Venezuela	Maracaibo			89
Vietnam	[Other]			53
Vietnam	Dalat			65
Vietnam	Danang			77
Vietnam	Hanoi			59
Vietnam	Ho Chi Minh City			74
Wallis and Futuna	Wallis and Futuna			64
Yemen	[Other]			23
Yemen	Aden			58
Yemen	Sanaa			85
Yugoslavia, Federal Republic	[Other]			54
Yugoslavia, Federal Republic	Belgrade			56
Yugoslavia, Federal Republic	Podgorica			54
Yugoslavia, Federal Republic	Pristina			62
Zambia	[Other]			25
Zambia	Kabwe			57
Zambia	Kitwe			39
Zambia	Livingstone			52
Zambia	Lusaka			61
Zambia	Ndola			41
Zambia	Siavonga			38
Zimbabwe	[Other]			34
Zimbabwe	Harare			40
Zimbabwe	Victoria Falls			77

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STATE OF COLORADO FISCAL RULES

CHAPTER 6: CASH

<u>FISCAL RULE</u>	<u>NUMBER</u>
Cash Receipts and Deposits	6-1
Change Funds and Petty Cash Funds	6-2
Imprest Cash Accounts and Bank Accounts	6-3
Entertainment Expense Bank Accounts	6-4
State Treasury Loans and Advances	6-5
Refunds and Reimbursements	6-6
Checks Returned for Insufficient Funds	6-7
Federal Cash Management	6-8

STATE OF COLORADO FISCAL RULES

Rule 6-1

CASH RECEIPTS AND DEPOSITS

AUTHORITY:

24-36-103, C.R.S. (Transmit Monies to State Treasurer)

DEFINITIONS:

Bank Account - An account approved by the State Controller and State Treasurer that is established by a State Agency in any financial institution for the purpose of conducting State business.

RULE:

A State Agency that receives money for any reason shall make timely deposits to the State Treasury, unless otherwise provided by statute or Fiscal Rule. All money received and not deposited during the month shall be deposited on the last working day of the month. Deposits or transfers to the State Treasury from any bank account shall be made as required by the State Treasurer.

STATE OF COLORADO FISCAL RULES

Rule 6-2

CHANGE FUNDS AND PETTY CASH FUNDS

DEFINITIONS:

Change Fund - A fund established at a State Agency that receives cash to allow for making change.

Petty Cash Fund - A fund established at a State Agency to allow cash payment for small, incidental expenses.

RULE:

Change funds and petty cash funds may be established based upon a written request from the chief financial officer of a State Agency and approval of the State Controller, or the Controller's designee. The request for approval shall state the purpose of the fund and contain justification for the amount requested.

Change funds shall only be used for making change when cash receipts are accepted from the public, such as for fees and fines. No expenditures of any kind shall be authorized from a change fund.

Petty cash funds shall only be used for payment of incidental expenses of a nominal amount that require cash payment, such as postage or parking or expenses not otherwise appropriately billed by invoice and paid by voucher or warrant. Petty cash expenditures shall be consistent with all applicable statutes, rules, regulations, and executive orders.

All petty cash funds and all change funds shall be recorded on the State Financial System.

STATE OF COLORADO FISCAL RULES

Rule 6-3

IMPREST CASH ACCOUNTS AND BANK ACCOUNTS

AUTHORITY:

24-36-103(2), C.R.S. (Transmit Monies to State Treasury)

24-36-104(2.5), C.R.S. (Monies to Be Deposited)

24-75-202, C.R.S. (Imprest Cash Accounts)

DEFINITION:

Bank Account - An account that is established by a State Agency in any financial institution for the purpose of conducting State business.

Imprest Cash Account - A bank account that is established by a State Agency for the purpose of paying operating expenses.

RULE:

Bank account balances shall be limited to the minimum amount necessary to be consistent with legal requirements and operating efficiency. Written approval is required from the State Controller and State Treasurer prior to a State Agency establishing a bank account.

Deposits to imprest cash accounts shall only be in the form of reimbursements for expenditures, interest earnings, and other miscellaneous adjustments credited by the banking institution.

Reimbursements to imprest cash accounts shall be limited to actual expenditures. Request for reimbursements shall be made so that all disbursements are properly reported on the State Financial System.

All imprest cash accounts and bank accounts shall be recorded on the State Financial System.

EXCEPTIONS TO RULE:

This Fiscal Rule does not apply to the University of Colorado Board of Regents.

STATE OF COLORADO FISCAL RULES

Rule 6-4

ENTERTAINMENT EXPENSE BANK ACCOUNTS

DEFINITIONS:

Entertainment Expense Bank Account - An entertainment expense bank account is an account authorized by a governing board that is established at a financial institution in the name of the State of Colorado to provide for the entertainment of officials and dignitaries by a governing board, a State university or a State college.

RULE:

The governing boards may authorize an entertainment expense bank account to be established by the governing board for their respective colleges and universities. Prior to authorizing an entertainment expense bank account, the governing board shall review and approve a written request for the account which includes the account balance and assures that adequate internal accounting and administrative controls exist to ensure the proper use of the account.

No deposits, other than reimbursements for expenditures, shall be made to an entertainment expense bank account. Each expenditures from the account shall be for the benefit of the State, and not for personal benefit.

EXCEPTIONS TO RULE:

This policy does not apply to any State Agency other than institutions of higher education and their governing boards.

STATE OF COLORADO FISCAL RULES

Rule 6-5

STATE TREASURY LOANS AND ADVANCES

AUTHORITY:

24-75-203, C.R.S. (Loans and Advances)
24-75-204, C.R.S. (Loans and Advances - Report)

DEFINITIONS:

Loans - Funds borrowed from the State Treasury by a State Agency to provide working capital for business operations or programs which generate their own revenue and have the capacity to repay the funds borrowed. Loans shall bear interest at a rate established by agreement or by statute. Interest shall be calculated by the State Treasurer and shall be paid as provided in the agreement.

Advances - Funds borrowed from the State Treasury by a State Agency to provide working capital for operations of programs, or for federal programs for which federal advances and letters of credit are not available. Advances shall be made without interest. Advances are limited to a total of twelve million dollars to a State Agency at any time.

RULE:

A State Agency shall make a written request to the State Controller for a loan or advance from the State Treasury. The request shall include the amount requested, justification for the request, and the method and time period for repayment. State Agencies shall keep their working capital requirements to a minimum by following good business practices.

Loans and advances shall be made for a period no greater than 12 months. Loans and advances may be renewed for additional periods upon the State Agency demonstrating continuing purpose and need.

Loans and advances shall be limited to the extent that funds are available in the State Treasury that are not immediately required to be disbursed. Advances shall not exceed twelve million dollars at any given time to any State Agency.

Loans shall be approved by the Office of the Governor, the State Controller and the State Treasurer. Advances shall be approved by the State Controller and the State Treasurer.

STATE OF COLORADO FISCAL RULES

Rule 6-6

REFUNDS AND REIMBURSEMENTS

DEFINITIONS:

Non-augmenting Revenue Account - An account used to record a refund or reimbursement from a prior fiscal year. Such revenue accounts do not serve as funding sources for appropriated expenditures.

Refund - An amount or credit received because of an overpayment or the return of an item purchased.

Reimbursement - Repayment received for amounts remitted on behalf of another party.

RULE:

State Agencies will normally use either an account receivable or a revenue account to record refunds and reimbursements. However, incidental and non-recurring refunds or reimbursements for activities that involve a routine State Agency function may be credited against the original account coding if the recovery occurs in the same fiscal year as the original expenditure. If such recoveries are made in a subsequent fiscal year, such as an audit recovery, they should be credited to a non-augmenting revenue account.

EXCEPTIONS TO RULE:

- .01 Capital Construction Funds - Refunds or reimbursements received for expenditures of Capital Construction Fund appropriation during the life of the project shall be treated as if they were received in the same fiscal year as the original expenditure. If the recovery is made after the term of the appropriation has expired, the recovery shall be credited to a non-augmenting revenue account.
- .02 Federal Funds - Refunds or reimbursements received for expenditures of Federal Funds, prior to the expiration of the award, shall be treated as if they were received in the same fiscal year as the original expenditure. If the recovery is made after the award has expired, the recovery shall be refunded to the Federal Government.
- .03 Contracts and Grants - Refunds or reimbursements received for expenditures made from contracts and grants shall be handled as set forth in the terms of the contract or the conditions of the grant.

STATE OF COLORADO FISCAL RULES

Rule 6-7

CHECKS RETURNED FOR INSUFFICIENT FUNDS

AUTHORITY:

24-30-202(25), C.R.S. (Returned Check Penalty)

DEFINITIONS:

Insufficient Funds - Not having a sufficient balance in an account with a bank or other drawee to cover a check when it is presented for the payment.

RULE:

A State Agency that receives a check that is returned for Insufficient Funds shall assess a reasonable fee against the person who issued the check. The fee assessed shall be at least equal to the additional bank charges incurred by the State Agency and may include up to an additional 25% of the additional bank charges to cover the State Agency's administrative costs. This penalty is in addition to any other penalty provided by statute except the penalty provided by 24-35-114, C.R.S.

STATE OF COLORADO FISCAL RULES

Rule 6-8

FEDERAL CASH MANAGEMENT

AUTHORITY:

31 CFR, Part 205 (Federal Cash Management Act)
24-22-107 (6), C.R.S. (Duties of the State Treasurer)

RULE:

State Agencies shall make draws of federal funds as closely as possible with the use of those funds.

By statute, the State Treasurer shall ensure compliance with applicable federal and State laws, including any liability for interest payable to the federal government for major federal programs.

STATE OF COLORADO FISCAL RULES

CHAPTER 7: BUDGET

<u>FISCAL RULE</u>	<u>NUMBER</u>
Cash and Custodial Funds	7-1
Quarterly Allocation of Appropriations (Repealed 7/1/97)	7-2
Expiration and Rollforward of Appropriations	7-3
Overexpenditures and Required Reporting	7-4

STATE OF COLORADO FISCAL RULES

Rule 7-1

CASH AND CUSTODIAL FUNDS

AUTHORITY:

24-37-303, C.R.S. (Governor's Budget Authority)
24-37-304, C.R.S. (Office of State Planning and Budgeting)

DEFINITIONS:

Cash Funds - Funds received by State Agencies from fees charged to the public, non-governmental entities, intra-agency service funds, internal service funds, and other State Agencies for goods or services provided.

Custodial Funds - Funds set aside for a specific purpose generally by agreement with a donor, trustee or by court order that are generally not available for other state purposes. Federal funds originating from the federal government are considered custodial funds for the purpose of this Fiscal Rule.

RULE:

Spending authority for cash or custodial funds shall be approved by both the Office of State Planning and Budgeting and the State Controller. Spending authority remaining for custodial funds at year end due to an incomplete grant or contract may be reestablished in the new fiscal year, as approved by the State Controller.

Spending authority for cash and custodial funds may arise from various sources including: the Federal Government, the State Constitution, the State Legislature, and court decisions. Expenditures of cash and custodial funds are contingent on the availability of a positive fund balance, current revenue, or an approved working capital loan or advance from the State Treasurer.

Any excess revenue from cash funds shall be reverted to the general fund unless otherwise provided by statute. Custodial fund revenues shall be closed to the appropriate account as provided by agreement with the grantor, trustee or by court order.

EXCEPTIONS TO RULE:

This Fiscal Rule does not apply to non-appropriated funds in the Department of Higher Education.

STATE OF COLORADO FISCAL RULES

Rule 7-3

EXPIRATION AND ROLLFORWARD OF APPROPRIATIONS

AUTHORITY:

24-75-102, C.R.S. (Appropriation Expiration and Rollforward)

RULE:

Unexpended appropriations expire at the end of each fiscal year and do not carry over to a subsequent fiscal year, unless otherwise authorized by statute. Encumbrances that remain at the end of a fiscal year do not constitute an expenditure against that year's appropriation. Outstanding encumbrances that are carried over to the subsequent fiscal year and the resulting expenditure are charged against the subsequent fiscal year appropriation.

EXCEPTIONS TO RULE:

The State Controller may approve the carry over of unexpended appropriations to a subsequent fiscal year under one or more of the following:

- .01 The appropriated funds have been legally committed by purchase order or contract and there are extenuating circumstances which warrant carry over of the remaining appropriation.
- .02 The appropriation is from the Capital Construction Fund.
- .03 The appropriated funds have been legally committed by purchase order or contract with the Division of Correctional Industries, d.b.a. Juniper Valley Products, and delivery is reasonably anticipated within 60 days of fiscal year end.

STATE OF COLORADO FISCAL RULES

Rule 7-4

OVEREXPENDITURES AND REQUIRED REPORTING

AUTHORITY:

24-37-303, C.R.S. (Governor's Budget Authority)
24-75-109, C.R.S. (Overexpenditures)

DEFINITIONS:

Overexpenditure of Appropriated Funds - An overexpenditure of appropriated funds exists when the total expenditures, based on the accrual basis of accounting, exceed the amount statutorily appropriated, as reflected on the State Financial System. An overexpenditure also exists when accrued revenue is less than the expenditures in any fiscal year and where the fund balance at fiscal year end is insufficient to cover the revenue shortfall.

Overexpenditure of Non-Appropriated Funds - An overexpenditure of cash, custodial, or other funds exists when the accrued revenues in the cash funds or custodial funds are less than the actual expenditures in any fiscal year for a particular program or project, and where the residual balance for the cash, custodial, or other fund is insufficient at fiscal year end to cover the revenue shortfall.

RULE:

For appropriated funds, expenditures shall only be made for the purpose intended and statutorily appropriated by the State Legislature and shall be limited to the amount authorized and appropriated.

For non-appropriated funds, expenditures shall be limited to:

- .01 The spending authority provided by the Office of State Planning and Budgeting and the State Controller.
- .02 The amount of accrued revenue and/or fund balance.
- .03 The actual amount approved by the governing board for the institutions within the Department of Higher Education.

STATE OF COLORADO FISCAL RULES

Required Report of Overexpenditures

When the chief executive officer becomes aware of an overexpenditure condition within the State Agency, a report shall be submitted within 20 working days to the Governor, through the Office of State Planning and Budgeting and the State Controller.

Statutory Penalty

If any official, officer, or employee of the State knowingly causes an expenditure of funds to be made in excess of the amount authorized by the State Legislature, upon conviction, statutory fines and/or imprisonment may be imposed.

Exceptions to Rule:

The State Controller may, with the approval of the Governor, allow an overexpenditure. Prior to recommending to the Governor that the overexpenditure be approved, the State Controller shall verify that the statutory requirements allowing the overexpenditure have been met.

Overexpenditures shall only be approved between May 1 of any fiscal year and the close of that fiscal year.

For any approved overexpenditure the State Controller shall restrict an amount equal to the overexpenditure in the next fiscal year's appropriation for the State Agency involved. The amount shall be restricted from a corresponding item or items of appropriation.

STATE OF COLORADO FISCAL RULES

CHAPTER 8: REPORTING

<u>FISCAL RULE</u>	<u>NUMBER</u>
Financial Statements	8-1
Quarterly Financial Reporting	8-2
Cost Allocation Plans	8-3
Accounts Receivable Reporting	8-4

STATE OF COLORADO FISCAL RULES

Rule 8-1

FINANCIAL STATEMENTS

AUTHORITY:

24-75-102, C.R.S. (Appropriations Expended - When - Balance)

DEFINITIONS:

Financial Statements - Financial information as defined by Generally Accepted Accounting Principles, as adopted by the Governmental Accounting Standards Board.

Financial Reports - Financial information compiled periodically to assist in management decision making or for reasons other than financial statement purposes.

RULE:

Financial statements prepared by State Agencies shall be submitted to the State Controller's Office as required by the State Controller. Unless otherwise provided by this Fiscal Rule, Financial statements shall be prepared in accordance with generally accepted accounting principles.

The State Controller shall provide State Agency's financial statements to the State Auditor which shall be used as the State Agency's official statements for audit purposes. State Agencies, upon request, shall also provide copies of their official financial statements to other interested parties.

Financial Statements for the State of Colorado

The annual financial statements for the State of Colorado shall be prepared by the State Controller's Office in accordance with generally accepted accounting principles. These annual financial statements shall reflect all of the financial activities of State Government.

Financial Statements for State Agency Reporting

The State Financial System generates a balance sheet and an income statement for each State Agency utilizing the system. These system generated financial statements are considered

STATE OF COLORADO FISCAL RULES

acceptable financial statements for the purpose of complying with this Fiscal Rule.

Financial statements prepared by a State Agency for formal third party reporting shall be prepared in accordance with generally accepted accounting principles.

Financial statements prepared by institutions of higher education may be presented at institution or governing board level.

Exhibit information required in the fiscal year-end closing instructions issued by the State Controller and any post-closing adjustments are an integral part of the financial statements and are considered part of the State Agency reporting requirement.

Required Reconciliation to the State Financial System

Financial statements prepared by State Agencies shall be reconciled to the State Financial System. A copy of this reconciliation shall be provided to the State Controller.

Should the State Financial System generate the required State Agency financial statements, these system generated financial statements shall satisfy the requirement for this reconciliation.

Financial Reports Provided to State Agencies or Other Interested Parties

As required by statute or regulation, or upon written request, financial reports shall be provided to State Agencies or other interested parties. These reports shall be based on financial data obtained from or reconciled to the State Financial System. If the report provided contains additional financial information or if the report has been modified, a copy of the reconciliation of the report to the State Financial System shall be retained by the State Agency.

Additional Financial Reports for State Agencies

In addition to the financial statements required by this Fiscal Rule, State Agencies are encouraged to provide additional financial reports. These reports should be tailored to meet their needs and enhance their ability to make timely and accurate decisions.

The reports prepared should be relevant, easy to understand, comparable, timely, consistent, current, accurate, and reliable. Reports may include but are not limited to such items as: comparison of budget to actual for programs or organizational units; efficiencies and economies in operations; and the results of specific programs and activities, as reflected in accomplishments, benefits, and effectiveness; and compliance with legal requirements and administrative policies.

STATE OF COLORADO FISCAL RULES

Rule 8-2

QUARTERLY FINANCIAL REPORTING

RULE:

All State Agencies shall submit quarterly financial reports as required by the State Controller. Quarterly financial reports shall be available for use by the Governor, State legislators, executive management, and their respective staffs for planning purposes and decision making.

- .01 The State Financial System shall be the system used to record the State's financial information and the system from which standard reports shall be prepared and forwarded to the State Controller in compliance with the reporting requirement of this rule.
- .02 The State Controller shall determine what is reasonable and necessary to be included in the report, the funds which are to be included, the State Agencies required to submit the reports, and the date each report is due.

Each quarterly reporting period shall be regarded as an integral part of the fiscal year. Revenues shall be allocated to quarterly reporting periods in accordance with generally accepted accounting principles. Expenditures such as salaries, operating expenditures and accruals of expenditures shall be allocated to interim periods in which they are incurred or, where appropriate, allocated among quarterly periods on the basis of benefit received or time expended. Arbitrary assignment to a quarterly period shall not be allowed.

STATE OF COLORADO FISCAL RULES

Rule 8-3

COST ALLOCATION PLANS

AUTHORITY:

CFR: Title 48, Chapter 99, Subchapter B, Part 9904: "OMB" Cost Accounting Standards Board, Cost Accounting Standards"

Federal OMB Circular A-21: "Cost Principles for Educational Institutions"

Federal OMB Circular A-87: "Cost Principles for State and Local Governments"

DEFINITIONS:

Basis of Allocation – The best suited statistic that can be used for assigning pool of costs to cost objectives in accordance with benefits derived; a traceable cause and effect relationship; or logic and reason, where neither a benefit nor cause and effect relationship is determinable.

Cash Funds - Funds received by State Agencies from fees charged to the public, non-governmental entities, internal service funds, and other State Agencies for goods or services provided.

Cost Objective - A project, grant, program, or other activity to which costs are being allocated.

Cost Pool - An aggregation of costs for subsequent allocation to another cost pool or a cost objective.

Costs - All expenses incurred by a project or program, either directly or indirectly. Costs include such items as labor, material, supplies, rent or building charges, operating expenses, and administrative expenses that might properly be assigned to the project or program.

Direct Cost - A cost incurred by a State Agency that exclusively benefits a specific cost objective and that can be readily identified with the same specific cost objective.

Equitable Relationship – A relationship that is based on cause and effect or logic and reason.

Federal Funds - Funds received by State Agencies either directly or indirectly from the federal government.

Full Cost - The total of all direct and indirect cost associated with a specific cost objective.

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Indirect Cost - A cost incurred by a State Agency that does not exclusively benefit a specific cost objective and that cannot be readily identified with the same specific cost objective, and, therefore shall be allocated to cost objectives on some basis of assumed service/benefit or other equitable distribution basis.

Indirect Cost Allocation - A systematic and rational allocation of indirect cost to benefiting programs and activities that result in the calculation of an indirect cost recovery rate or the identification of the amount of indirect cost assigned to the benefiting program for cost recovery purposes and/or to establish appropriations and fees. Four types of documentation representing indirect cost allocations to cost objectives are recognized in this fiscal rule:

- a. Statewide Federal Indirect Cost Allocation Plan – The plan prepared by the State Controller’s Office, using federally approved costing principles, to allocate the allowable central administrative costs of state government to State Agencies for inclusion in their State Agency Federal Indirect Cost Rate Proposal/Plan.
- b. Statewide Budget/Cash Indirect Cost Allocation Plan – The plan prepared by the State Controller’s Office using full costing principles, to allocate the central administrative costs of state government to State Agencies for inclusion in their State Agency Budget/Cash Program Indirect Cost Determination Worksheet.
- c. State Agency Federal Indirect Cost Rate Proposal/Plan:
 - ♦ Proposal – A document prepared by a State Agency to establish a rate used to recover indirect costs from federally funded programs or activities.
 - ♦ Plan – A document prepared by a State Agency to document indirect cost allocation algorithms used for federal indirect cost recovery purposes.
- d. Documentation of an indirect cost allocation prepared separately or as a part of a fee formulation process, the allocations from which are used to establish a component of fees for State Agency cash programs and services.

Indirect Cost Allocation Methodology - A system of principles, practices, and procedures that identify: 1) the types of services provided; 2) the cost of each service; 3) the reasonable basis of allocation for each type of service which shall produce a service/benefit based or other equitable distribution of costs; 4) the cost objective(s); and 5) the appropriate mathematical computation to make an equitable allocation of costs.

STATE OF COLORADO FISCAL RULES

State Agencies shall prepare a documented indirect cost allocation or indirect cost rate proposal/plan that assigns indirect costs to their programs, activities and services relative to their benefits received from the activities whose costs are being allocated or on another equitable relationship. The allocated costs shall be used as the basis of recovering indirect costs from the federal government, determining fees for program services and activities, and assessing the cost effectiveness of a program or activity.

State Agencies shall use a cost allocation methodology that assures that the allocations made through the methodology represents a service/benefit or other equitable relationship between the cost of the services provided and the value of the benefits received by users of the services.

State Agencies shall periodically review their cost allocation methodology to ensure that the methodology represents the best allocation attainable. Allocations should be reconciled to actual expenditures to ensure all costs have been captured and allocated.

Indirect Cost Allocations Made for Federal Indirect Cost Recovery Purposes

A State Agency that receives federal funds shall prepare a State Agency federal indirect cost rate proposal/plan in accordance with OMB A-21 or OMB A-87 and sign an indirect cost rate or allocation methodology agreement with the federal government. The State Agency federal indirect cost rate proposal/plan shall include all costs allocated to the State Agency in the statewide federal indirect cost allocation plan and other approved cost allocation plans.

A State Agency that receives federal funds primarily from federal programs that do not allow indirect costs to be recovered is exempted from preparing a State Agency federal indirect cost rate proposal/plan to obtain an agreement with the federal government . However, documentation supporting this fact shall be sent to the State Controller's Office by the State Agency for review.

Grants, contracts, and other agreements that do not allow for the recovery of the full cost incurred under the agreement should be closely evaluated to determine if their acceptance is cost effective and in the best interest of the State of Colorado.

A State Agency federal indirect cost rate proposal shall be submitted to the State Controller within two weeks of the submission to the federal government unless the State Controller has specifically requested in writing that the State Agency submit it to the State Controller before it has been submitted to the federal government. Amendments to a State Agency federal indirect cost plan shall be submitted to the State Controller with the federal government's letter of acceptance after the amendments have been accepted by the federal government.

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A State Agency that receives cash funds based on fees charged to users shall compute an indirect cost allocation that identifies and allocates all indirect costs to all appropriate cost objectives. Allocations to cash programs shall be used as a component in the calculation of fees that recover the full cost of cash funded programs and services. The allocations made to cash funded programs and services shall be documented. Documentation of the allocated components may take any form that is convenient for the State Agency, but shall adequately document the allocations of indirect costs used in establishing the fees for cash funded programs and services and be available for review. The allocations shall include all costs allocated to the State Agency in the Statewide Budget/Cash Cost Allocation Plan.

If a statewide central service agency provides services to federally funded programs and is charging a fee for the services provided, the statewide central service agency's fees charged to the federal programs shall be based upon only allowable cost for federal programs as defined in federal regulations. The statewide central service agency that charges a fee for services to federally funded programs shall include the allocation from the Statewide Federal Indirect Cost Allocation Plan, as opposed to the allocation from the Statewide Budget/Cash Cost Allocation Plan, as a component of the costs used to formulate its fees for services provided.

Accounting for Indirect Cost Recoveries

Indirect Cost recoveries shall be recorded when earned in separately identifiable accounts as determined by the State Controller. All Indirect Cost recoveries shall be credited to the state general fund, unless otherwise appropriated or directed by law.

Revenues from indirect cost recoveries shall not be deferred at the end of the fiscal year.

EXCEPTIONS TO RULE:

- .01 If a State Agency can document that use of their State Agency federal indirect cost rate or allocation, in lieu of a separate indirect cost determination for establishing fees would not result in a significant reduction in the potential costs recovered, the State Agency may use the State Agency Federal Indirect Cost Rate Proposal/Plan as their basis for recovering indirect costs from cash funded programs.
- .02 Direct costs are generally defined as costs that can be identified specifically with a particular final cost objective. All other costs are defined as indirect costs. However, for institutions of higher education, under OMB Circular A-21, a cost that **cannot** specifically be identified with a particular final cost objective (a sponsored project, an instructional activity, or other institutional activity), but can be directly assigned to such activities relatively easily with a high degree of accuracy can be allocated to federal contracts and grants as a direct cost.

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- .03 If a State Agency has negotiated a multiple year indirect cost recovery rate with its federal cognizant agency, based upon their State Agency Federal Indirect Cost Rate Proposal, the State Agency is not required to prepare or submit another State Agency Federal Indirect Cost Rate Proposal to the State Controller's office as long as the negotiated multiple year rate is in effect.

STATE OF COLORADO FISCAL RULES

Rule 8-4

ACCOUNTS RECEIVABLE REPORTING

DEFINITIONS:

Accounts Receivable - Amounts owed a State Agency by an identified debtor.

RULE:

All State Agencies shall periodically submit reports of all accounts receivable to the State Controller's Office as required by the State Controller.

Periodic management reports on the status and progress of collections of accounts receivable are necessary to assure proper review and accountability for these State assets.

Adequate internal accounting and administrative controls are essential to safeguard these assets.

- .01 Each State Agency shall develop sufficient internal policies and procedures to ensure accurate and complete accounts receivable reports are prepared.
- .02 These periodic reports shall be filed with the State Controller not less than annually in the format set forth and on the due dates prescribed by the State Controller.
- .03 Performance policies and standards shall be separately set by the State Controller to measure the current status and progress of accounts receivable collections.
- .04 A consolidated accounts receivable report shall be prepared and issued by the State Controller not less than annually on the status of all State accounts receivable. The report shall include a comparison of collections against performance standards.

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CHAPTER 9: PAYROLL

<u>FISCAL RULE</u>	<u>NUMBER</u>
Use of the State Payroll System	9-1
Direct Deposit Payroll for State Employees Paid on the State Payroll System	9-2
Final Pay for a Terminating State Employee	9-3

NOTE: These rules have an effective date of May 1, 2000.

STATE OF COLORADO FISCAL RULES

Rule 9-1

USE OF THE STATE PAYROLL SYSTEM

AUTHORITY:

24-30-201(1)(e), C.R.S.

24-30-202(1); (8.5); (13), C.R.S.

DEFINITIONS:

State Payroll System - The official payroll system for the State of Colorado as designated by the State Controller.

RULE:

All State Agencies shall use the State Payroll System to record and maintain employee payroll information and data; and to pay employees, unless the State Controller has granted an exception.

STATE OF COLORADO FISCAL RULES

Rule 9-2

DIRECT DEPOSIT PAYROLL FOR STATE EMPLOYEES PAID ON THE STATE PAYROLL SYSTEM

AUTHORITY:

24-30-201(1)(e), C.R.S.
24-30-202(1); (8.5); (13), C.R.S.
24-50-104(8)(a), C.R.S. (Payment of Salaries)

DEFINITIONS:

Direct Deposit Payroll Program - A payroll program where an employee's net pay is deposited directly to the employee's legally established checking or savings account via an electronic fund transfer system.

State Payroll System - The official payroll system for the State of Colorado as designated by the State Controller.

RULE:

State employees paid either monthly or bi-weekly on the State Payroll System shall be on the Direct Deposit Payroll Program unless an exception is approved by the State Controller, or delegate.

STATE OF COLORADO FISCAL RULES

Rule 9-3

FINAL PAY FOR A TERMINATING STATE EMPLOYEE

AUTHORITY:

24-30-201(1)(e), C.R.S.
24-30-202(1); (8.5); (13), C.R.S.
24-50-104(8)(a), C.R.S. (Payment of Salaries)

DEFINITIONS:

State Payroll System - The official payroll system for the State of Colorado as designated by the State Controller.

RULE:

Final pay shall be available to terminating State employees as follows:

- .01 When an employee terminates employment with the State, with or without giving notice, final payment shall be made no later than their next regular pay day.
- .02 When a State Agency terminates an employee, final payment shall be made within three working days of the date of termination.

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